

**WOMEN IN ACCOUNTING:
THEIR CAREERS AND MEMBERSHIP OF
THE INSTITUTE OF CHARTERED
ACCOUNTANTS IN NEW ZEALAND**

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by B. F. Devonport

University of Canterbury

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ABSTRACT

This thesis studies the relationship between the careers of women in accounting in New Zealand in the twentieth century and their membership of, and contribution to, the major accounting association in this country, the Institute of Chartered Accountants of New Zealand. The relationship is placed within historical context. In recent decades there has been much research on the experiences of female professionals in their workplaces but little of this research has been on the involvement of these women in their professional associations. Yet these associations have an important role in defining, controlling and representing professions. This thesis argues, using accounting as an example, that there is a parallel between the careers of professional women and their participation in their professional associations. In New Zealand, as the social climate changed during the twentieth century so too did women's membership in the Institute and their employment as public accountants. The level and type of women's contribution in the Institute has reflected their participation in the wider profession.

INTRODUCTION

The image of the accountant has changed. One hundred years ago the accountant was a male, working in a sedentary occupation that called for concentration, precision and a careful examination of financial registers. Now the accountant is as likely to be female as male and the work undertaken, while still mostly sedentary, is frequently forensic and mentally challenging.

Today's accountants are no longer number crunchers or beancounters. Their role has evolved into providers of insight on finance, technology and strategy.¹

The profession has restyled and transformed, embracing the changes of a rapidly diversifying world. It is this diversification in western societies during the twentieth century that has altered the discipline.² Why this transformation of the profession included a shift in gender and gender relations, and its magnitude, is discussed in this thesis, which explores the historical role of women as professional accountants and members of their accounting associations.

Although the majority of those practising accounting are not public accountants, public practice is the most visible branch of the profession. Research on women in the accounting profession to date has, therefore, focused on women in public practice and a substantial literature has been published on the career experiences of female public accountants.³ The connection between the careers of those women and their role in their professional associations has not been studied. This thesis begins this analysis, focusing on both the public accounting firm and the accounting association and seeking to determine the relationship between the two areas of the discipline with

¹ Laswad and Beu (2006), p11.

² Appendix E.

³ For example, Westcott and Seiler (1986) and Wootten and Kemmerer (2000).

respect to the place of the female accountant. First, the thesis reviews the history of women in public accounting during the twentieth century, as defined in the literature and the theories that have been developed to explain this history, emphasizing the research on career constraints that have been experienced by women in public accounting. Second, the thesis studies the history of women in accounting associations, looking at the origins of the associations, their role in the professions and their impact on the first female accountants. Particular attention is given to women's participation in the New Zealand accounting association, the Institute of Chartered Accountants of New Zealand (ICANZ).⁴ Third, the thesis considers how the links between the two areas of the discipline have affected the employment of women in accounting and the impact on women of any changes in that relationship.

Information used in this thesis, therefore, concentrates on the careers of women in public accounting and women in the accounting associations, especially ICANZ. The literature on women in public accounting, and the professions generally, has been sourced from a number of international journals, while much of the information on women in ICANZ has come from the organization's original membership register and yearbooks. Some material on women in ICANZ has also been obtained from other sources, such as the association's monthly publication, the *Chartered Accountants Journal*.

Research on women in accounting, both in New Zealand and overseas, has, for the most part, been published in the past thirty five years.⁵ The period is significant,

⁴ The Institute of Chartered Accountants in New Zealand (ICANZ) was formerly known as the New Zealand Society of Accountants (NZSA) from its foundation in 1908 until 1996. The association will be referred to throughout this thesis as the Society, NZSA, the Institute or ICANZ.

⁵ There were some exceptions. See de Motte Quire (1947).

because it was in the late twentieth century that the status of women in society became a major issue for examination and analysis, at the same time and for the same reasons that women were becoming more prominent in the professions. Chapter One explores the results of these studies, which show differing career experiences of male from female accountants. This exploration is carried out using a number of factors proposed by Spencer and Podmore when they defined discrimination in the professional workplace.⁶ Chapter Two outlines the theories that have been advanced by researchers to explain this discrimination. In particular, this chapter discusses the application to accounting of a meta-analysis of research carried out by Ciancanelli et al. in 1990. The literature discussed in these two chapters, which for the most part is based on the study of female accountants overseas, is used to explore the history of female accountants in New Zealand.⁷

Professional contact and development for accountants come from both the workplace and the discipline's societies. The existence of these societies or associations, monitoring and controlling workplace practices, is a defining characteristic of professions.⁸ This was because the association was the means whereby individual professionals maintained control of their area of employment.

The early professions differentiated themselves from other occupations by establishing...a regular system of professional education, with a recognized body of knowledge and acceptable standards of qualification, preferably enforceable at law...(as well as) a voluntary professional association to provide advocacy and discipline.⁹

⁶ Spencer and Podmore (1987).

⁷ Whiting (2001).

⁸ See Perkin (1989).

⁹ Reader (1966), p43.

The first accounting society was established in Scotland in 1853. By the turn of the century there were accounting associations in Britain and its colonies.¹⁰

The first professions had a strong service ethos and this was adopted by the new professions, such as accounting.¹¹ Accountants work to provide for a better society, ensuring financial stability and the minimization of problems in firms. Their aim is to enable better public decision-making and confidence in publicly reported results, through representations and advocacy for a better business environment. Another objective of the professional accountant is to provide reliable public reporting, through the development and improvement of accounting standards.¹² In this way the pre-eminence of the profession is maintained in business circles.

In New Zealand, women were able to become public accountants, professionally trained and qualified, before women in other parts of what was once the British Empire. The New Zealand accounting association, ICANZ, was created in 1908 and both males and females were founding members. However, despite both sexes being able to join, the majority of members in the association have been male, remaining so even today. Women were less than one percent of the Institute's membership in 1908 and for three-quarters of the twentieth century they remained a very small part of the association, their membership still being less than five percent until the 1980s.¹³ This thesis explores why this was so and why the proportion of females to males in the Institute was similar to those in accounting associations overseas that did not admit women as early as ICANZ.

¹⁰ Robinson (1964), pp66 and 126.

¹¹ O'Day (2000), p5.

¹² *Institute of Chartered Accountants of New Zealand Annual Report 2004.*

¹³ *NZSA Yearbook 1908-2004.*

Before comparing the careers of women in accounting in New Zealand and their membership of ICANZ, this thesis examines the development of the accounting profession and the role of women in the first accounting associations. Chapters Three and Four outline the development of the professions in the nineteenth century and the creation of accounting as a male dominated profession, the origins of professional accounting in Victorian Britain greatly influencing its gender composition and middle class status. These chapters look at the importance of the nature of the accounting profession and the impact of social expectations and changes on the accounting association and the presence of women in that organization.

Because ICANZ is, and has been for most of last century, the largest of all the accounting associations in New Zealand, it is the professional body most closely associated with accountancy in this country. Anyone using the designation Public Accountant, or, more recently, Chartered Accountant, must belong to the Institute.¹⁴ Therefore, this thesis argues that the changing image of the accountant in New Zealand is reflected in the changing membership of the Institute. This study of women in the accounting profession in New Zealand examines the history of women in the Institute, analyzing the changes that have taken place in the organization and the varying contribution that women have made to its functions and activities, such as being office holders, committee members and contributors to the organization's journal. The history of women in the association is considered over two time periods. Chapters Five and Six cover the period from the creation of the Institute in 1908 until the 1980s. Chapter Seven considers the impact, on both ICANZ and the public

¹⁴ Appendix C.

accounting firm, of the exponential rise in the number of female accountants from the 1980s until the present day. Chapter Eight examines the responses of these two areas of accounting to the greater number of women in the profession.

Accounting was not the only profession to experience a significant increase in the number of female practitioners. In western societies in the last quarter of the twentieth century there was an exponential rise in the number of female professionals generally. This thesis explores the reasons why an increasing number of women chose careers in the professions and the influence of major social changes, such as the Women's Liberation Movement, on these career decisions.

Research has shown that, although there were more women in the professions from the 1980s, equity in career progression still eluded them.¹⁵ Instead, the increasing number of women in the professions highlighted two issues that illustrate gender-based differences in career progression: women continued to fail to reach senior levels in their chosen careers to the same degree as their male colleagues and there appeared to be resistance to women practising at these senior levels. A greater number of women entering accounting, for example, has not led to a correspondingly higher percentage of women becoming partners in firms or senior office holders in professional associations.¹⁶

Women in accounting continue to have a career profile that belies their current numbers. Why this is so is discussed in Chapter Nine. This chapter discusses three current issues for women in accounting, the implications of feminization of the

¹⁵ For example, Ehrhart and Sandler (1987) and Gammie and Gammie (1995).

¹⁶ Cooper (2001), p217 and Hunton et al. (1996), p16.

accounting profession, continuing gender segregation in the discipline and what actually is a successful career. In New Zealand, for example, as many women as men are now being admitted into ICANZ as public accountants but more women than men are becoming accounting technicians.¹⁷ In addition, defining what is meant by “success” is necessary before any examination of career progression. Research on women in accounting has produced interesting conclusions which require further study, particularly as regards the effects of social influences. This thesis is but one step in this study, exploring the nature and extent of the relationship between women in public accounting and women in the accounting association.

¹⁷ For example, in 2004 three of the eleven members of the Executive Board and one of the eight members of the Executive Management Team were women. Source: *ICANZ Annual Report 2004*.

CHAPTER ONE: Constraints on Women in the Professions

One of the defining features in the careers of professional women has been their frequently expressed sense of marginalization.¹⁸ Women working in professional occupations during the twentieth century recognized that they often were constrained in what they could do but the reasons for these limitations were not researched and explained until later in the century.¹⁹ It is only in the past thirty years, as part of a response to changes in western society, that critical studies have been made of the careers of women in the professions in western countries.

These studies were usually straightforward and experiential. Within public firms researchers looked at the type of assignments women were frequently given, their levels of remuneration and the social and professional standing they appeared to have when compared to their male colleagues.²⁰ By the 1990s there was a considerable body of literature, especially in Britain and the United States, detailing and analyzing the history of women in the professions and identifying the career limitations experienced by those women. The reasons for these restrictions were defined and placed in the context of the history of western society. The results of this research, in particular the social reasons that have been identified and defined as restricting career progression for women in the professions, are discussed in this chapter. In the chapter following, these factors are linked and related to the theories that developed to explain the role of women in the professions.

¹⁸ Spencer and Podmore (1987), p1.

¹⁹ Thane (1992), p302.

²⁰ Three publications that illustrate the diversity of issues studied are Epstein (1971); Crompton (1987) and Cooper (2001).

Each generation in society has its own set of rules and way of living but one social change in the 1960s and 1970s, the Women's Liberation Movement, had far-reaching consequences for women. The Movement forced a questioning of the role of women in society; what was expected of women as adults, what opportunities were available and what avenues of employment were open to them. This questioning was supported by some economic and social changes that had already taken place in western societies. In New Zealand for example, prior to the emergence of the Movement, there had been an increase in the percentage of women going into paid employment and a shift in public attitude away from the belief that the male was the breadwinner in the family.²¹ Women became more aware of the occupations they traditionally worked in, as well as those they had not considered before. There was a growing interest in the histories and working lives of women, including how they were faring in the high status occupations such as the professions.

Early studies in this area were on professional women in general. In 1971, for example, an American researcher, C. F. Epstein, published the results of her postgraduate project on women in the professions. Her book focused on the entry and progression of women in some of the higher status professional occupations in the United States, such as law and medicine, providing a useful introduction to the issue of women in the professions. Epstein's work was the starting point for many of the research projects carried out in subsequent years.²² In a wide ranging discussion in her book, Epstein identified and explored the general patterns of work placement for professional women. She highlighted many of the barriers that restricted the entry of women and described the way structures had been established in firms to limit

²¹ Nolan (2000), pp30 and 31.

²² Epstein (1971) p2.

women's career advancement. Epstein outlined the low expectations that both men and women had of women in the professions and she described the segregation of female workers in the professional structure within firms.²³

In addition to discussing the limitations imposed by professional firms on women within the workplace, Epstein introduced many other themes that still form the basis of research today, such as the problems that women had when trying to balance the demands of work and family. Her book both reflected and highlighted the issues about working women that were being raised during the second wave of the feminist movement. She articulated not only the concerns raised by women about their treatment in the workplace but also the significance of those concerns for wider society.²⁴

Other academics, on both sides of the Atlantic, began to study women in the professions and they used an increasingly scientific and rigorous approach to describe and explain what was happening to women with careers in professional occupations. In 1987, sixteen years after Epstein's book, Spencer and Podmore published the results of work by a number of researchers in some professions, not just those in public practice as lawyers and doctors, but also the British Civil Service, science and the universities.²⁵ They examined the ease with which women were advancing within the hierarchies of these professions and found that women were not progressing as quickly or as frequently as their male colleagues. Spencer and Podmore concluded that women were marginalized in the professions. In the introduction to their book they listed ten factors that they considered contributed to this sidelining of

²³ Ibid, p188.

²⁴ Ibid, pp5 and 11.

²⁵ Spencer and Podmore (1987).

professional women in their careers, noting that many of the factors stemmed from the first two:

- Stereotypes about women (women were unstable and emotional);
- Stereotypes about the nature of professions and professionals (with professions being considered physically demanding and combative);
- The sponsorship system (mentoring);
- Lack of role models and peers (women isolated);
- Informal relationships (women excluded);
- The concept of professional commitment;
- The unplanned nature of many women's careers (breaks for family);
- "Women's work" (women as carers and nurturers);
- Clients' expectations;
- Fear of competition by men (women would lower wages and the prestige of the profession).²⁶

The universal nature of the factors was confirmed by Ehrhart and Sandler in the United States. They completed similar studies as part of a project on the status and education of women by the Association of American Colleges, commenting on the progression of women studying to qualify for the professions.²⁷ The extent of the influence of the Women's Liberation Movement at this time can be seen in their project, which had been commissioned by tertiary institutions to try to identify what factors were affecting career choices being made by female students.

Ehrhart and Sandler's findings are as applicable to accounting as they are to other professions. One of the first major studies of women in accounting was made by Westcott and Seiler. In 1986 they published a comprehensive history of women in accounting in the United States. Over several years, they had interviewed hundreds of women in public accounting firms and in their book they provided a general summary of the factors that had affected and influenced female Certified Public Accountants in the United States. Westcott and Seiler noted that there was a subconscious bias

²⁶ Spencer and Podmore (1987), p2.

²⁷ Ehrhart and Sandler (1987), p1.

against women in American public accounting.²⁸ They identified the same factors as other researchers, such as Spencer and Podmore, including clients having difficulties accepting female accountants, reluctance of male accountants to be supervised by women, dual career problems for women and stereotyping by senior male accountants.

Other researchers have made similar findings. In New Zealand in 1980, Hughes noted that there were three main reasons why women were not prominent in the professions; marriage and children, forcing women to focus away from their careers because of inadequate child care and the demands of family on their time; professional women themselves having low expectations of their careers, being unambitious and happy to stay in work that had fewer responsibilities; and firms preferring to appoint males rather than females into positions of responsibility.²⁹ In Britain a few years later, Baldwin surveyed members of the Institute of Chartered Accountants in England and Wales. She concluded, just as Westcott and Seiler had in the United States, that women were not progressing to higher levels in the profession. Indeed, the profession itself, even with increasing numbers of female members, was not structured to accommodate or retain them.³⁰

In Australia, Cook surveyed partners in Brisbane chartered accountancy firms, first in 1983 and then in 1987. She also found that traditional attitudes towards women had not changed and that women themselves had low expectations about their success in the profession.³¹ In 1991 Cohn provided a comprehensive list of factors that gave

²⁸ Westcott and Seiler (1986), p61.

²⁹ Bunkle and Hughes (1980), p134.

³⁰ Baldwin (1988), p14.

³¹ Cook K. (1988), p42.

explanations for the lower status of women in accounting.³² She interviewed a number of women holding a variety of positions in both the public and private sectors in Australia and her paper quoted them extensively. Many of her arguments were the same as those defined and discussed by researchers in Britain and the United States, in particular concerns about the competing demands of motherhood and a career.³³

These studies have concentrated on women in public accounting, especially those practising in large firms, rather than those women who were working as professional accountants in the government sector or in industry.³⁴ Given the origins of accounting and the emphasis in the modern professions on the independence of the public practitioner it was not surprising that the first studies were on women in public accounting. These studies have also shown a strong similarity in their findings. The types of constraints experienced by women in the professions, their marginalization in their work and their difficulties in gaining promotion and recognition have been identified in many professions over many years. The factors that Spencer and Podmore proposed as the reasons for this marginalizing of women in the professions are comprehensive and reasons that have been put forward by other researchers to explain the constraints that women have experienced as professional accountants can be placed within Spencer and Podmore's factors. The factors are general, incorporating the social expectations and areas of life that influence women's employment opportunities. Spencer and Podmore's list therefore is a useful means to describe the reasons for these career barriers.³⁵

³² Cohn (1991), pp25 and 26.

³³ See Covaleski et al. (1990) – mentoring or lack of; Davidson and Burke (1994) – informal networking; Judson (1997) – differing career aspirations.

³⁴ See, for example, Dahl and Hooks (1984); Westcott and Seiler (1986); Hooks and Cheramy (1988); Trapp et al. (1989).

³⁵ Spencer and Podmore (1987), p2.

Stereotypes about women

Stereotypes about women have been used to limit the progress of female accountants by claiming that women were not suited to being in the decision-making and hence influential areas of the profession. People who hold to these stereotypes perceived women as being emotional, prone to tears and not capable of sustaining and coping with criticism or stressful situations.³⁶ Women were considered to be too unstable to be able to lead a team of professionals and to maintain the authority necessary to supervise professional work. In the early years of the twentieth century these opinions about women were expressed more openly than they have been in recent decades. When held by those in authority within the profession, this perception of the inability of women to act in a professional manner has been a factor influencing appointments to the extent that women have been disadvantaged.

Stereotypes about the nature of professions and professionals

One stereotype about the nature of professions held that working as a professional involved years of study, followed by a working life that entailed long hours in an office in the evenings or over weekends. Holidays often were not taken or, if they were, the professional remained available and on call. Some people have held the view that women were not capable of coping with the hours and the demands of a professional career. People with this perception have implied that a working life like this could not be sustained by women and that they would not be able to put in the long hours of work. The assumption made was that the work that needed to be done to be successful in the profession was too demanding for women, both physically and mentally. Audits, for example, require intensive and long hours in a short time span

³⁶ Thane (1992), p307 and Child (1992), p36.

and may involve having to go out of town to where the clients work. The perception held here is that women have family demands that make it difficult for them to give the hours needed to successfully complete their work.³⁷

Another stereotype about the nature of professions was that a successful professional had to be hard and aggressive, ready to eliminate competition: that is, have masculine qualities.³⁸ Professionals were expected to put their work first and everything else in their lives second. Women, so this stereotype went, were too nice to survive in the cut-throat business of professional work. They were thought to not have the ruthlessness that was needed for dealing with tough clients, or indeed fellow accountants who were competing with them for senior positions. This stereotype was a product of the origins of professions. As a subsequent chapter in this thesis shows, professions were male dominated occupations, developed from a male model of working in the Victorian era. Hines commented that even the language of accounting was male, being hard, materialistic, linear, objective and impersonal.³⁹

When women joined the profession they were expected to adapt to this masculine style of working. As a consequence women have sometimes had to compromise their way of working in accounting. The emphasis that businesses placed on masculine attributes often forced women to alter their approach to work to conform to the accepted convention. This sometimes produced the double bind that if a woman was perceived to be too feminine she was not considered suitable for being promoted but if she adopted masculine attributes, such as assertive behaviour, she was considered

³⁷ Child (1992), p37.

³⁸ Kirkham (1992), p291.

³⁹ Hines (1992), p328.

“unnatural”.⁴⁰ Epstein showed that many American career women who were making a name for themselves in their places of work were often considered “difficult”.⁴¹ The culture of the workplace being male can mean that a female with the attributes of an assertive male is more likely to be described as aggressive.⁴²

The sponsorship system

The sponsorship system is an important component of the professions. From the early days of professional occupations a common path to advancing within the profession had been through sponsorship or mentoring where senior practitioners supported and guided younger colleagues. Women have made less use of this system than men. They have been less likely than their male colleagues to be sponsored and encouraged by a senior accountant to work towards promotion. In part this may be because, with few women in senior positions, mentors had to be male, but it may also be because women may not have recognized that sponsorship was important. Although the ICANZ Task Force in the mid 1990s found that mentoring was similar for both male and female accountants, females perceived that they received fewer opportunities for advancing in the profession.⁴³ Possibly, the sponsorship system may not be as effective for women because it is male dominated. Burns studied the influence of patronage on professional men and women, illustrating the disadvantage women had in achieving senior positions without women as mentors who were in a position to promote them.⁴⁴

⁴⁰ Loft (1992), p370.

⁴¹ Epstein (1971), p26.

⁴² Cohn (1991), p22.

⁴³ Neale (1995), p18.

⁴⁴ Burns (1969) quoted in Ciancanelli et al. (1990), p120.

Lack of role models and peers

The negative effects of a lack of women in senior positions stem from the perception of women about their capabilities to be successful accountants. Cohn emphasized that women needed more role models.⁴⁵ She stressed that there were not enough women in senior positions in accounting in Australia in the early 1990s to be role models for younger women thinking of becoming accountants or women who were already accountants, wanting to advance in the profession. Without role models women were less likely to have the confidence to know that they were capable of being promoted. They needed to know that it was possible to progress in the profession. The encouragement and support of female mentors was important. Female role models were highly influential in encouraging women to aspire to promotion and advancement in the profession.⁴⁶

Until the past two decades, when the number of women in the profession increased, there were relatively few female accountants. This meant that many of the women in public accounting lacked peers, which was another factor limiting the progress of women in accounting. Women were isolated in the workplace, because there were so few of them.⁴⁷ They were not able to share experiences and work together to help each other. The situation has now changed. With an increasing number of women entering accounting this sense of isolation has gone, but only at the junior levels of accounting, not the senior levels.

⁴⁵ Cohn (1991), p22.

⁴⁶ Gammie and Gammie (1995), p6.

⁴⁷ Loft (1992), p370.

Informal relationships

Establishing informal relationships has been an important mechanism within the professions for facilitating promotions. The networking system that is essential to progression has been better used by men than by women. Women have lacked the strong professional networks of men.⁴⁸ They have not had the old boys' networks that frequently existed within firms and occupations and they have been disadvantaged as a consequence. Women were often not able to participate in networking within a firm, especially if this was done informally in venues and at times that favoured males, for example, late at night after work.⁴⁹ They therefore often missed out on acquiring institutional knowledge, which was essential to be considered for promotion, and even for knowing how to be promoted within a firm.⁵⁰ An AICPA study showed that women were less likely than men to be aware of networking opportunities and the training available to gain promotions.⁵¹ The ICANZ Task Force in New Zealand made a similar finding when it noted that men were almost twice as likely as women to undertake management training.⁵²

The concept of professional commitment

Even though for many decades the majority of women in New Zealand had been in paid employment for much of their working lives, the general opinion in society has continued to be that women did not stay long in a particular job. They were thought to be more likely to leave their jobs than men and were generally considered to be more unreliable than men, especially as regards their commitment to continuing in their paid work. This perception applied to all the professions, including accounting. For

⁴⁸ Cohn (1991), p30.

⁴⁹ Westcott and Seiler (1986), p62.

⁵⁰ Hooks (1992), p350.

⁵¹ Burrowes (2006), p77.

⁵² Neale (1995), p18.

example, a Peat Marwick partner in Australia in 1991 noted a higher attrition among female staff.⁵³ In a survey taken in 1989, Trapp et al. found that only one third of men, as opposed to two thirds of women, thought that men and women had equal commitment to a career in public accounting.⁵⁴ Ten years later in Canada, Allen and Conrad found that decision-makers in accounting firms considered men to be more committed to their careers.⁵⁵ Women were thought to be less dedicated to their work because they had to take into consideration the demands of motherhood and keeping house.⁵⁶ Men were also perceived to be more ambitious than women and to be more prepared to sacrifice other aspects of life to ensure that they were promoted.⁵⁷

Because there was such a strong perception that women were less committed to their careers there was less incentive for firms to pay for the training and promotion of women. From the point of view of the business the cost of training women would be a waste of money providing professional development for employees who, as perceived by the employers, would not be staying and thus benefiting the firm. Hooks referred to this as the Invisibility Theory, where women were in effect penalized because the perception held by firms was that they would be leaving accounting for family reasons, therefore they were not promoted.⁵⁸ However, research has shown that men were as likely to leave their employer as women and when an employee did leave, whether they were male or female, they most frequently did so for the same reason, promotion.⁵⁹

⁵³ Cohn (1991), p22.

⁵⁴ Trapp et al. (1989), p78.

⁵⁵ Allen and Conrad in Smythe et al. (1999), p269.

⁵⁶ Thane (1992), p303.

⁵⁷ Morley et al. (2002), p66.

⁵⁸ Hooks (1992), p359.

⁵⁹ Neale (1996), p22.

Women do have one factor to take into account when planning their careers, and that is when to have children. Adding together the usual number of years to obtain training and qualifications and then to gain work experience to be eligible for promotion, an accountant, whether male or female, would generally be in their late twenties when they were senior enough to seriously think about aiming to become a partner.⁶⁰ This is an age when women, if they have not yet had children, become conscious of the passing of time. It is a factor that they have to consider. Therefore, there could be a career constraint for some women at this point in their lives, although it does not necessarily mean that a choice is needed. Sometimes women have found it to be an advantage to gain promotion to senior positions and then to have children. In 1991 a senior, female partner in (then) Ernst and Young, Melbourne, noted that it was easier to cope with the conflicting demands of family and career when established as a professional accountant and hence in a position to control working hours.⁶¹

The unplanned nature of many women's careers

There has been a perception that women did not plan their careers in the same way as men. To some degree this was true. As noted above, men were more likely than women to take management skills training, thus showing an awareness of the need to anticipate what was required for promotion. Until relatively recently women were less inclined to plan their career paths. But that has been changing. Owen noted that female accountants were becoming more aware of how to be successful and Gammie and Gammie found that women in junior positions were planning their careers in ways that were similar to their male colleagues.⁶²

⁶⁰ Thomas (1990), p181.

⁶¹ Cohn (1991), p25.

⁶² Owen (1991), p10 and Gammie and Gammie (1995), p6.

A major reason why a woman's career could be halted or interrupted would be to have children. Cohn referred to the combination of motherhood and a career as "the difficult double act."⁶³ Having children caused many women to leave the profession, slowing or even stopping career advancement. But the time out from professional accounting has usually been only temporary with most female accountants who have children returning to work. Burrowes noted that ninety eight percent of American women who take maternity leave return to work, either full or part-time.⁶⁴ Frequently the work is part-time as the demands of children meant that many women were not able to have full-time jobs. Women encountered difficulty coping with the time necessary to successfully complete their professional work and the time they wished to spend with their children. There were also the problems of school holidays, and how to look after the children, and what to do when a child fell ill. The demands of raising a child have been met more often by female than male accountants. The general opinion in western societies is that looking after children is women's work.⁶⁵ There has therefore been a general expectation by both male and female accountants that it was a woman's job to take care of children.⁶⁶

The workplace has not been altered to make it easier for women to look after children and continue their careers.⁶⁷ Businesses, especially professional firms, have been structured in such a way that it was not easy to be both a full-time professional and a mother. This was because, as Hooks noted, there was an andro-centric culture in public accounting in the United States that had been created before women were

⁶³ Cohn (1991), p25.

⁶⁴ Burrowes (2006), p77.

⁶⁵ Owen (1991), p10.

⁶⁶ Gammie and Gammie (1995), p6.

⁶⁷ Baldwin (1988), p14.

visible and prominent enough to make an impact in the accounting office.⁶⁸

Frequently women have had to choose between marriage and motherhood and promotion at work. Motherhood did not mix easily with paid work. The cost of this was that throughout the twentieth century many professional women remained single and this was frequently the norm for women who remained in the workforce beyond the age when they would be expected to marry. Epstein found that in the United States in 1940 two-thirds of professional female accountants were single.⁶⁹ In the United States, Hooks and Cheramy described how the figures for women accountants who were married and had children were lower than that for men. Sixty five percent of female accountants in their survey married and only half of those able to do so had children.⁷⁰

Mackinnon and Pickles noted a similar trend when they studied the life histories of academic women in Australian and Canadian universities. Many of the women they researched remained single for much of their working lives.⁷¹ At least half of all professional women in universities in countries that included Canada, Australia, Britain and New Zealand remained single and those who did marry had fewer children than their counterparts in other parts of the workforce.⁷² Often they had children later in life than their contemporaries.⁷³ In Scotland in the mid 1990s female accountants were having children at a later age and they were returning to work without taking all the maternity leave that they were entitled to.⁷⁴

⁶⁸ Hooks (1992), p345.

⁶⁹ Epstein (1971), p94.

⁷⁰ Hooks and Cheramy (1988), p24.

⁷¹ Mackinnon (1997), p93; Pickles (2001), p279.

⁷² Mackinnon (1997), p93.

⁷³ Cohn (1991), p26.

⁷⁴ Gammie and Gammie (1995), p10.

"Women's work"

Another perception held about women is that they are by nature carers and nurturers.

Women are considered to be more empathetic than men and better able to look after others in the community, such as children or the elderly. Caring and nurturing occupations have traditionally been considered women's fields of interest.⁷⁵ People who hold to this perception believe that women should concentrate on being mothers and bringing up children. If they must work, then women would be more suited to occupations that use the skills of caring and nurturing, such as teaching and nursing.

Professional work was considered to be unsuitable for women, being too demanding of their time. Opinions such as these do not acknowledge a number of issues. To begin with, teaching and nursing are professions, even if they are sometimes classified as the lower professions.⁷⁶ The nature of the work involved in teaching and nursing has many of the elements of work in other professional occupations, such as long hours and continuing training. But women have found themselves limited, even in these professions. They are more frequently to be found in the lower levels of teaching and nursing, just as in the other professions. This can be seen, for example, in the teaching profession in New Zealand as recently as 2005 where the majority of primary school principals were male, resulting in the mean salary for male teachers being \$60,645 and female teachers, \$53,863. In the same year there were 4,515 male primary school teachers and 18,842 female teachers.⁷⁷

⁷⁵ Cohn (1991), p22.

⁷⁶ Reader (1966), p184.

⁷⁷ Minister of Education (2006), Table A21 p82 and Table A23 p83.

Clients' expectations

One reason frequently put forward for not allowing female accountants to do the same work as men was that clients did not like to deal with women. The clients were more likely to be males and they preferred to work with other males. Clients would, therefore, be more comfortable with male accountants and they would be more inclined to trust the competence of male accountants than female accountants.⁷⁸ There was also the idea that women's place was secondary to men.⁷⁹ Women were expected to be helpers, supporting the independent male professional in his role as a service provider. He was the equal to his clients, she was not. This perception was used to keep women in junior positions. However, Brandon noted as early as 1962 that this opinion was held more by accounting firms than their clients.⁸⁰

In 1989 Trapp et al. found that generally both male and female accountants thought that clients did not worry about the gender of their auditor/accountant.⁸¹ Ten years later, Allen and Conrad concluded that the majority of both the male and female accountants they surveyed in Canada felt that clients considered the genders equally acceptable. However, Allen and Conrad stated that the comments that those surveyed added to the questionnaire form led them to think that client preference for male accountants was more evident than reported.⁸²

Fear of competition by men

The perception that male accountants feared competition from their female colleagues can be considered in two ways. The first way is not so much that men are afraid of

⁷⁸ Gildea (1952) quoted in Lehman (1992), p273.

⁷⁹ Coney (1993), p14.

⁸⁰ Brandon (1962), p6.

⁸¹ Trapp et al. (1989), p78.

⁸² Allen and Conrad in Smythe et al. (1999), p270.

competition from women as that, because the workplace is masculine in structure and those in senior positions are likely to be males, men find it easier to work with and for other men.⁸³ This could have had some validity at a time when most accountants and their clients were male and not familiar with working with women. But this does not hold in the twenty first century. Along the same lines, another objection raised towards women progressing in accounting was that males did not like their supervisors being female.⁸⁴ Again, this is a perception that more reasonably could have applied one hundred years ago when the general attitude towards women in western societies was less accepting of women in positions of authority than is held today.

The second way in which to consider the perception of fear of competition by men could be a fear that if society were to associate the profession with females then the status of the profession would fall. Within western society there have been and continue to be disadvantages for practitioners when a profession becomes feminized. Women would lower wages and the prestige of the profession would be lessened with too many women, especially if women dominated senior positions. Those who hold to this factor note that the two professions that have a majority of women, teaching and nursing, do have a lower status in society than other professions. Indeed, in addition to being listed in the lower professions they are sometimes referred to as semi-professions for that reason.⁸⁵ This perception contributed to nineteenth century accountants excluding women. A successful profession had a high social status and practitioners needed to do all they could to ensure this level of social standing.

⁸³ Cohn (1991), p22.

⁸⁴ Gildea (1952) quoted in Lehman (1992), p273.

⁸⁵ Olssen and Hickey (2005), p104.

Women were perceived as lowering the status of the profession and therefore were not suitable as fellow practitioners.

In summary, Spencer and Podmore's list has highlighted the nature of the reasons identified by both researchers and those in the professions for career restraints on women and how they have impacted on female accountants in particular. For a number of reasons, therefore, women were generally considered to be unsuited to professional accounting.⁸⁶ The reasons were social and linked to the nineteenth century origins of the profession. The attitudes of Victorian society towards women and employment influenced the involvement of women in the professions, including accounting. Changing attitudes towards women and employment in western societies in the twentieth century also affected the professions. Spencer and Podmore's factors show that those changes may not be as extensive as many women would wish.

Socially, it was assumed that women would concentrate on being wives and mothers, not career professionals. Consequently, many practitioners in the accounting profession, particularly those in senior positions in the public firms, have considered that female accountants were less committed than male accountants to a career in accounting. Women were, therefore, not suited to working in a profession that required aggression and toughness. Women were thought to be not ambitious or single-minded enough to sacrifice other aspects of their lives to their career. The general expectation was that women would abandon their careers to have children. The social expectations and role placed on women by western society influenced the decisions of policy makers in accounting firms. Society dictated that family

⁸⁶ Thane (1992), p306.

responsibilities should dominate the lives of women and the demands of family were considered to be the reason why female accountants would prefer to either work part-time or undertake the less demanding aspects of full-time work.⁸⁷ Women required work that was flexible and more suited to what was in effect two careers, accounting and motherhood. As a consequence women were not considered suitable prospects for promotion and treated accordingly, even if they were single and intending to remain in their career.

The barriers that have limited the progress of women in accounting have come from perceptions of women held by those in the profession. These perceptions were based on the role that women have in western society, as wives and mothers, and the expectations placed on them accordingly.⁸⁸ Women have had difficulty reaching senior positions in their workplaces and making a contribution to the development of the profession in a way that is equal to that of men. Women are expected by society to be the nurturers and carers within the family unit. The factors distinguished by Spencer and Podmore stem from these social expectations and they have been used to justify the constraints placed on professional women. These perceptions explain why accounting firms and senior accountants, in all the countries studied, do not make sufficient effort to restructure the profession so that women can have a career in the profession at the same time as raising their children.

As the research on women in the professions continued, the scope of the issues studied broadened. Theories were produced by researchers to explain why women have been limited in their careers as professional accountants and why there have

⁸⁷ Hooks (1992), p359.

⁸⁸ Thane (1992), p305.

been negative perceptions of women as professionals. Developing these theories, which are discussed in the next chapter, has provided a context for the reasons that have been put forward by those wishing to justify the constraints on women in accounting.

CHAPTER TWO: Explaining the Constraints on Women in Accounting

As professional accountants, women have not had the same satisfaction as men from their careers. As the previous chapter showed, women have encountered some constraints in the profession, finding that they were not being promoted as easily as men, and sometimes meeting resistance to becoming professional accountants in the first place. The nature of this resistance, how it came about and why, has been studied largely during the past thirty years, following the Women's Liberation Movement in the 1970s, which provided, to a significant degree, the motivation and goals for research on women in accounting.⁸⁹ The feminist movement highlighted the restrictions that social expectations were putting on women in employment and advocated for the rights of women to have the same career opportunities as men.

The research carried out in the 1980s and 1990s on women in accounting, and, in the main, public accounting, outlined the difficulties that women were meeting when they tried to fulfill their aspirations to have careers as professional accountants. The researchers identified what were the barriers to advancing in the profession and then suggested ways of minimizing or eliminating those barriers, formulating theories that attempted to explain these constraints.⁹⁰ Both the women already in accounting and the researchers studying their careers in the profession were finding that the obstacles to their progression in the profession were the same as those being identified in other professions. Spencer and Podmore's list highlights the negative attitudes of some in the professions towards women as professionals and also the practices in the workplace that have hindered the progression of women in many professions. This list

⁸⁹ de Motte Quire (1947).

⁹⁰ Lehman (1992), p262.

of factors, enumerating the reasons why women have not had equal status with men in the professions, are reworked in this thesis into two categories, attitudes towards women in accounting and structures within public accounting firms that make it more difficult for women to combine motherhood and careers.⁹¹ These categories are significant, because they highlight the ease with which a profession could improve career opportunities for women. Attitudes are social constructs, subject to influence from outside an occupation. Structures within a workplace can be altered by a firm and therefore are under the control of those in an occupation.

Stereotypes, professional commitment, the perceived unplanned nature of women's careers, clients' expectations, fear of competition and what was considered women's work, fit within the category of attitudes. The sponsorship system, lack of role models and informal relationships are structural factors limiting the progression of women within the professions. The effects of these limitations have been to constrain the careers of female professionals through perceptions that did not hold true upon examination. These workplace practices disadvantaged women attempting to combine a professional career with raising a family.⁹² Of particular significance to the researchers were the limitations concerning women as child bearers. To try to understand better how women were being affected in their careers researchers studied such factors as career paths taken, positions held, pay levels, length of service and education levels.⁹³ These factors have provided a recognized and acknowledged picture of how women have been, and are, succeeding in a profession. The theories that have been developed about women in the professions explain these attitudes and structures with varying degrees of success. They have, however, been useful in

⁹¹ Spencer and Podmore (1987), p2.

⁹² Spencer and Podmore (1987).

⁹³ For example, Hunton et al. (1996), pp14 to 32.

providing an explanation linking the origins of the professions to the subsequent history of women in the professions. In addition, these theories have shown that the experiences of women in accounting parallel that of women in other professions.

In accounting, researchers concentrated on women as individuals, and what could be done to make it possible for them to succeed in the discipline. Hooks concluded that there were two approaches to research on gender in accounting. The first was a positivist realist perspective, which looked at the factors that could be changed so that the best possible use could be made of the personnel within an accounting firm. Research in this area covered structural impediments within the workplace that made it difficult for women to gain promotion. Baldwin, for example, considered practices restricting women being able to combine a career and motherhood.⁹⁴ The second approach was a radical perspective one, which concentrated on the individual female accountant and the attitudes and practices that limited her progress in the profession.⁹⁵ The limits were not imposed only by men. Although there were men who were prejudiced against women in positions of authority, there were also women who were unwilling to make the move into senior positions.⁹⁶

A number of methodologies have been used by researchers in the past thirty years. Methods used have ranged from interviews of women practising as qualified public accountants to surveys of accountants, usually in public practice, by individual researchers as well as efforts by accounting associations, to identify and respond to the factors limiting the careers of female accountants. Early research was largely anecdotal. Papers published in the 1980s and early 1990s discussed career progression

⁹⁴ Baldwin (1988), p14.

⁹⁵ Hooks (1992), p344.

⁹⁶ Emery et al. (2002), p12.

for women in general terms and quoted incidents experienced by individual women accountants. Research carried out in recent years has been more scientific and rigorous. Oral interviews are still used but the limitations of this methodology have been defined.⁹⁷ Postal surveys now have questions that are carefully constructed to allow statistical analysis and this type of analysis is providing the results that form the basis of many current conclusions.⁹⁸ It is more acceptable to use scientifically reliable data if the results of the research are to be of use in the wider profession. To be convincing, any successful future action in the profession that aims to improve the position of women will need to be based on the results of rigorous research.

By the late 1980s historians and sociologists were analyzing the information being gathered, surmising why women were not doing as well in accounting as men. In 1990, two meta-analyses were postulated. Ciancanelli et al. and Morrison and Von Glinow separately synthesized much of the work that had been done in the previous decade.⁹⁹ They advanced general theories to explain the results of the research to date. Ciancanelli et al. suggested that the research until 1990 could be organized into three strands: gender neutral, gender asymmetry and critical perspectives. Morrison and Von Glinow, on the other hand, looking at both gender and racial issues, proposed structural-centred, person-centred and bias-centred categories. These categories appear to fit well into Ciancanelli et al.'s second strand of gender asymmetry. In this thesis therefore Morrison and Von Glinow's categories will be discussed within the second strand of Ciancanelli et al.

⁹⁷ For a summary of the limitations of oral interviews see Emery et al. (2002) p18.

⁹⁸ Whiting and Wright (2001), pp200 and 201.

⁹⁹ Ciancanelli et al. (1990), p118; Morrison and Von Glinow (1990), p202.

Gender Neutral Theory

Gender neutral theory, Ciancanelli et al.'s first strand, holds that female public accountants had a lower status than males and were under represented in senior positions because they were too few in number in the profession. The proponents of this theory, which was among the first developed in this area, noted that the organizational structure of accounting firms had been determined by males because they were in the majority in the workplace.¹⁰⁰ Because of this, the environment was therefore better suited to males than females. In this argument, the workplace would change and become more female-friendly as female accountants became more numerous and started to have a say in how businesses were run.¹⁰¹

Gender neutral theory is now considered inadequate for explaining the continued lower status of women in public accounting.¹⁰² In the past twenty five years the proportion of women in accounting has risen at a greater rate than that of men but, as will be seen later in this thesis, surveys show that there has not been a commensurate increase in the percentage of women as partners and principals of public accounting firms. The time lag needed for women to gain the experience essential for promotion is often considered to be five to ten years.¹⁰³ This time period has been covered many times over, yet women have not been promoted to the same extent as men. There were, therefore, reasons other than low numbers to explain the continuing constraints on women in accounting.

¹⁰⁰Kanter (1977) quoted in Ciancanelli et al. (1990), p118.

¹⁰¹ Epstein (1971), p204.

¹⁰² Ciancanelli et al. (1990), p120.

¹⁰³ Neale (1995), p46.

Ciancanelli et al. called gender neutral theories a "pipeline" philosophy that did not take into account the fact that real life was complex.¹⁰⁴ The pipeline concept was too simple, they said, because it assumed that by having more women entering the profession then more women would be promoted. They agreed with Zimmer that these theories ignored other factors such as issues of power and status.

Even when the number of women was increasing women were not having a noticeable effect on progression within the profession because they were for the most part in the lower positions in public accounting firms. In these circumstances, it was possible for the fewer males in senior positions to continue to control working conditions within a firm.¹⁰⁵ Byrne noticed this phenomenon in Australian business meetings. She noted that those in charge had a preference for colleagues who were similar to themselves. The meetings she observed were more likely to be conducted along masculine lines of leadership and behaviour. This was despite Byrne's finding that ninety percent of communication was the same for women and men.¹⁰⁶

Increasing numbers of women in the professions could, in fact, lead to problems rather than solutions. If organizations were structured along masculine lines and patriarchal attitudes towards women predominated then an increase in the number of women in the workplace could lead to problems in the working relationships between men and women within a firm. Zimmer noted that having more female accountants in a firm would not necessarily improve the situation for the women, postulating that

¹⁰⁴ Ciancanelli et al. (1990), p119.

¹⁰⁵ Ibid, p121.

¹⁰⁶ Byrne quoted by Fox (2006).

instead there could be increasing tension in the office and indeed even resistance by male colleagues to the women that was both overt and covert.¹⁰⁷

But at this time, only a decade or so after the Women's Liberation Movement, some women still remained optimistic that conditions could improve as the numbers of women in accounting rose. In Australia, Cohn studied the issues that female accountants saw as impeding their progress in the profession.¹⁰⁸ Cohn itemized the perceptions and comments of women in both public accounting and the universities, noting that factors such as the demands of motherhood and lack of networking appeared to impede the chances of women being promoted. In spite of noting these constraints Cohn remained positive about the future. She stated

Almost all women interviewed for this story believe that the remaining obstacles confronting women in accountancy will gradually be overcome, as the number of women in the profession increases.¹⁰⁹

As a gender-neutral interpretation of conditions in accounting at that time this belief has proven to be inadequate. There was more to the constraints than the fact that there were relatively few women in accounting. Research was showing that structural and attitudinal factors needed to be taken into account. That is, gender asymmetry was also important.¹¹⁰

Gender Asymmetry Theory

Theories about gender asymmetries proposed that women were under represented in senior positions in accounting because of differences, actual or perceived, between men and women. That is, stereotyping of women and men resulted in the uneven

¹⁰⁷ Zimmer (1988) quoted in Ciancanelli et al. (1990), p122.

¹⁰⁸ Cohn (1991), p21.

¹⁰⁹ Ibid, p30.

¹¹⁰ Morley et al. (2002), p71.

treatment of women and men, producing unequal and inflexible organizational structures within firms as well as biased attitudes of individuals in those firms.

Ciancanelli et al. suggested that these barriers to the advancement of women in accounting were both formal (organizational structures) and informal (the attitudes of individuals working within the firms as well as those outside the firms dealing with them).¹¹¹

The formal barriers, organizational structures identified by researchers, included lower demand for women accountants¹¹², including from clients¹¹³; a lack of suitable mentors and role models for women¹¹⁴, lack of organizational knowledge¹¹⁵, informal networking restricted to male accountants¹¹⁶ and work expectations not taking into account maternity leave and child care demands.¹¹⁷ Informal barriers, biased attitudes held within the discipline, included the perception that women were less committed to their work, had lower career aspirations and preferred being at home¹¹⁸, male fear of competition from women¹¹⁹ and a general bias in favour of men, including male oriented career patterns.¹²⁰ Ciancanelli et al. concluded that much of the research up to 1990 had focused on this second strand of research, with both the formal and informal barriers being the focus of researchers.¹²¹

¹¹¹ Ciancanelli et al. (1990), p122.

¹¹² Emery et al. (2002), pp 12 and 13.

¹¹³ Lehman (1992), p270.

¹¹⁴ Cohn (1991), p22.

¹¹⁵ Crompton (1987), p106 and Lehman (1992), p265.

¹¹⁶ Cook K. (1988), p42.

¹¹⁷ Baldwin (1988), p14.

¹¹⁸ Thane (1992), p304.

¹¹⁹ Spencer and Podmore (1987), p2.

¹²⁰ Hooks (1992), p345.

¹²¹ Ciancanelli et al. (1990), p119.

Concentrating on these barriers was understandable because gender asymmetry theory was based directly on the constraints that women were experiencing in their professional careers. This is the reason why, to a large extent, gender asymmetry theory explains the factors outlined by Spencer and Podmore in their work. Biased attitudes by males towards female colleagues, derogatory remarks and openly stated preferences for males, when there were promotions, were the restrictions that many women were encountering in their working lives.¹²² The daily working structures within firms, expectations that professional accountants would be immediately available for clients and difficulties meeting the competing demands of work and families made it harder for females to be seen to be giving equal commitment to their careers.¹²³

The practical nature of gender asymmetry theory can be seen in the recommendations of researchers. To improve the promotional opportunities for women in accounting these suggestions aimed at improving the relationships between males and females in the workplace. Firms were encouraged to have creches and more flexible work patterns for professional women who had responsibilities as wives and mothers.¹²⁴ Although gender asymmetry theory could be applied to the structures within the public accounting workplace, implementing the recommendations was not simple. Attitudes held by individuals within the workplace had to change as well for any structural alterations to be successful.

Just as Spencer and Podmore concentrated on the actual experiences of females within the professions, so too did Morrison and Von Glinow. In their meta-analysis of the

¹²² See Pillsbury et al. (1989) for a summary of findings by some researchers .

¹²³ Baldwin (1988), p14.

¹²⁴ Hooks (1992), p358.

research that had been carried out prior to 1990 Morrison and Von Glinow's first category, structural-centred theories, covered working within a firm. Their second category, person-centred theories, examined attributes of women that ensured they remained in lower status and lower paying accounting positions. This included lower career aspirations¹²⁵ and leaving work to have children.¹²⁶ In addition, accounting, as with most other professions, was male oriented and the attributes that denoted the successful accounting professional were opposite to womanly attributes.¹²⁷

Morrison and Von Glinow's third category, bias-centred theories, examined attitudes, especially those of men, which kept women out of senior positions. These included sex role stereotyping¹²⁸ and general assumptions made about women, such as women being too emotional.¹²⁹ Morrison and Von Glinow's first category matches well with Ciancanelli et al.'s organizational structures and their second and third categories cover the individual attitudes that Ciancanelli et al. highlighted in their second strand, gender asymmetry.¹³⁰ However, Morrison and Von Glinow's categories are not as broad as Ciancanelli et al.'s categories. They fail to account for the effects of low numbers of women in a profession or, more importantly, the pressure of social influences from outside an occupation.

In New Zealand, Whiting and Wright followed the work of Morrison and Von Glinow.¹³¹ Whiting and Wright carried out a postal survey, in which they looked at

¹²⁵ Judson (1997) pp63 to 64.

¹²⁶ Gammie and Gammie (1995), p6. Also, Barker and Monks (1998), Polachek (1981), Jackson and Hayday (1997).

¹²⁷ Hines (1992), p328.

¹²⁸ Hooks (1992), p350.

¹²⁹ Thane (1992), p307.

¹³⁰ Morrison and Von Glinow (1990), p203.

¹³¹ Whiting and Wright (2001) p210.

women in public accounting firms and studied the importance of two structural factors, mentoring,¹³² (including the level of mentor support) and informal networking,¹³³ and one attitudinal factor, perceived discrimination.¹³⁴ Whiting and Wright considered the relationships between these perceptions and from their research they proposed a comprehensive theoretical framework. They concluded that “a complex array of factors influence the gender difference in status and salary of New Zealand accountants” with career aspirations and work experience being the two most significant factors influencing the under-representation of women in senior positions in accounting firms.¹³⁵ That is, attitudes of individuals, whether created by upbringing or imposed by society, led either immediately or in the longer term to the stereotyping and work practices that resulted in the unequal treatment of women in accounting. Employer expectations favoured the attributes and characteristics of the successful male, someone who was assertive, career oriented and determined to do well.

There is some variation in the differences between female accountants and male accountants as regards their attitude towards promotion. While some researchers have found that women are less likely to aim for promotion, other researchers have found that men and women had basically the same attitude towards career progression, which suggested that both sexes would apply similar strategies to prepare for and gain promotion.¹³⁶ One conclusion to be drawn from these results is that there may be factors other than structural and attitudinal issues which play a part in determining the experiences of professional women. There are, therefore, shortcomings to the theory

¹³² Hull and Umansky (1997), p524 and Covaleski et al. (1990).

¹³³ Davidson and Burke (1994).

¹³⁴ Whiting and Wright (2001) p210.

¹³⁵ Ibid, p210. A good general cover of these exclusionary tactics may be obtained by reading Crompton and Sanderson (1986); Lehman (1992); Kirkham (1992); Thane (1992); Morley et al. (2002).

¹³⁶ Morley et al. (2002), p66.

of gender asymmetry. Ciancanelli et al. noted that this strand of research did not incorporate the influences of wider society on individuals, that is, the effects of upbringing and general attitudes in society on the relationships between males and females.¹³⁷

Critical Perspectives Theory

Theories in Ciancanelli et al.'s third category, critical perspectives, provided a broader and feminist-based analysis of the relationship between social factors and the role of women in accounting. These theories considered factors outside the firm, looking at the effects of what was happening in society, such as labour markets and political forces, on issues in the workplace. As Carnegie et al. have indicated, accounting is not a gender neutral practice, as shown in the research published on gender in accounting.¹³⁸ Glasner and Crompton and Mann agreed with this perspective, emphasizing the importance of studying gender in the workplace within the framework of wider society.¹³⁹

Glasner and Crompton and Mann's conclusions were supported by others, notably Tinker and Neimark, Lehman, Kirkham and Loft. In the 1992 Issue 3/4 of the journal, *Accounting, Organisations and Society*, which is dedicated to a discussion on women in accounting, Lehman and Kirkham reviewed the work to date on the entry and progression of women in the profession. Lehman considered the socialist, feminist and liberal theories that were being proposed to explain the position of women in accounting. Kirkham summarized the development of accounting theory, synthesizing the work in the United States by Westcott and Seiler and in the United Kingdom by

¹³⁷ Ciancanelli et al. (1990), p119.

¹³⁸ Carnegie et al. (2003), p188.

¹³⁹ Crompton and Mann (1986) and Glasner (1987). Also Zimmer (1988).

Lehman and Crompton. Loft's article in the same issue was in a similar vein. Two major contributing social factors, patriarchy and class, were analyzed, along with the influence these factors had on women in accounting.¹⁴⁰ Both Lehman and Kirkham concluded that although there were elements of both patriarchal stereotyping and class in the profession, class was more significant.¹⁴¹ As will be seen in the next chapter, the effects of patriarchy and class have been present in accounting and other professions since their origins in Victorian Britain. The values of middle class Victorian Britain had, as one of its underlying social assumptions, the supremacy of the male over the female.

This theme, of the importance of class in influencing employment, has been further developed by Gallhofer and Cooper. Cooper postulated that there was a class-based foundation to the status of women in accounting. She noted that middle class women were advantaged in the profession to the exclusion of women from working-class backgrounds.¹⁴² In some ways this is not surprising because accounting, as a profession, began as a symbol of middle class aspirations and the importance of maintaining status in society should not be underestimated, even today. Parker noted that in England at the beginning of last century there had been an exclusion of working-class males from Exeter accounting associations.¹⁴³ The women who early on entered the profession would have been more likely to have come from middle class backgrounds, especially given the importance of family influence in their choice of career. They were therefore members of the same social class as their male colleagues.

¹⁴⁰ Tinker and Neimark (1987), Lehman (1992), Kirkham (1992), Loft (1992).

¹⁴¹ Kirkham (1992), p294 and Lehman (1992), p280. See also Loft (1992); Hooks (1996); Kirkham and Loft (1993).

¹⁴² Cooper (2001), p238. See also Gallhofer (1998) and Cooper and Taylor (2000).

¹⁴³ Parker (2004), p75.

Class and patriarchy account for a number of events in the history of women in employment. These can be applied to women in the professions, including accounting. Tinker and Neimark, for example, described the demand for females in the profession as varying according to circumstances. They concluded that women appeared to be treated as a reserve army of labour in an economy, proposing that this was most obvious in the years following the two World Wars.¹⁴⁴ Thane disagreed. She noted that the concept of women forming a reserve army assumed that women were able to substitute relatively easily for men within the workforce and concluded that this was not a reasonable assumption to make.¹⁴⁵ Contrary to the expectation raised by the idea of the reserve army, in Britain, in both the depression of the 1930s and in the recession of the 1970s, women lost jobs less often than did men.¹⁴⁶ On the other hand, Black, in a study of women employed by the Government Pay Office during the First World War, concluded that women were treated as flexible members of the British workforce who could be hired and fired as deemed necessary by the employer. He noted that Government legislation at that time reinforced this. In Britain the 1919 Restoration of Industrial Practices Act in effect removed women from their wartime occupations.¹⁴⁷

Other studies have continued this exploration of intra-professional factors and the influence of patriarchy and male prejudice on the ease of women's entry into accounting.¹⁴⁸ Hooks, for example, proposed a number of areas for future research

¹⁴⁴ Tinker and Neimark (1987), p80.

¹⁴⁵ Thane (1992), p309.

¹⁴⁶ Ibid, p310.

¹⁴⁷ Black (2006), p208.

¹⁴⁸ See, for example, Shackleton, (1999).

expanding the issues under discussion to include an examination in public accounting not just of patriarchal attitudes but also cultural expectations.¹⁴⁹

Integrating labour market and gender theories is a feature of critical perspectives theory. Thane, for example, suggested that feminist theory could be incorporated with what she referred to as the material basis for discrimination against women.¹⁵⁰ She defined this materialist approach as a concern by some in accounting that too many women in the profession could cause the status of the profession and incomes to fall, a theme which will be discussed later in this thesis. Since Ciancanelli et al.'s¹⁵¹ analysis researchers have concentrated on experiential,¹⁵² liberal humanist,¹⁵³ and theoretical issues, incorporating Marxism¹⁵⁴ and even the impact of Neo-Darwinian inspired Evolutionary Psychology on women in accounting.¹⁵⁵ Much of the research has been experiential and liberal humanist, these approaches providing the theories that account for many of the characteristics of the professions that have disadvantaged women. In these theories, factors influencing the progression of women in the professions have ranged from unequal remuneration and its common application in occupations to the importance of mentoring and to the acquisition of informal as well as formal knowledge.¹⁵⁶ These factors have been combined with the effects of some of the gender asymmetry factors, such as the constitutional and legal barriers to women entering the accounting profession,¹⁵⁷ lack of mentoring,¹⁵⁸ and the profession being

¹⁴⁹ Hooks (1996), p56. Also Kirkham (1992); Lehman (1992); Loft (1992); Kirkham and Loft (1993).

¹⁵⁰ Thane (1992), p311.

¹⁵¹ Ciancanelli et al. (1990).

¹⁵² Hooks (1996).

¹⁵³ Barker and Monks (1998).

¹⁵⁴ Kirkham and Loft (1993).

¹⁵⁵ Cooper (2001), p241.

¹⁵⁶ Wootton and Kemmerer (2000); Barker et al. (1999).

¹⁵⁷ Shackleton (1999).

¹⁵⁸ Roberts and Coutts (1992); Hopwood (1987).

oriented so that male attributes were the norm.¹⁵⁹

Cooper addressed the implications of neo-Darwinian inspired Evolutionary Psychology, which appears to be a backlash against feminism. Proponents of this theory claim that women are genetically incapable of working the way men do. Here, evolutionary psychology has been used to explain the male-domination of the professions, where those in senior positions in the professions, usually men, have used genetics to justify their decisions to not restructure the disciplines to make it easier for women to progress. Cooper concluded that this attitude has had a detrimental effect on women in the professions.¹⁶⁰

The broad impact of social influences on women and their employment in accounting has been reinforced by research which has shown that, in addition to gender and class, race is an issue for some women in the discipline. Race as a subject for study has received relatively minor attention but the results appear to indicate that race has an influence on women's career progression that is similar to that of class and gender.¹⁶¹ More work is needed in this area. Morrison and Von Glinow reviewed the findings on studies of women from racial minorities working as public accountants in American public accounting firms, noting that many questions remain to be answered.¹⁶²

Studies in the area of critical perspectives have continued to be diverse, as would be expected of theories that consider wider social factors. Carnegie et al. noted that feminist research in the twenty first century was now post-structuralist, meaning that

¹⁵⁹ Homans in Spencer and Podmore (1987); Mann (1995); Hines (1992).

¹⁶⁰ Cooper (2001), p241.

¹⁶¹ Gallhofer (1998), p361. For further work in this area see Kim (2004) and McNicholas et al. (2004).

¹⁶² Morrison and Von Glinow (1990), p206.

researchers could view accounting knowledge in terms of what it was deemed to be and challenge those who have created the knowledge and have access to it.¹⁶³ As a starting point for their work in this area Carnegie et al. examined the literature that has been published in three accounting journals. They analyzed contributions to, and the composition of, editorial boards of three mainstream accounting publications and found that from the time of publication (the earliest being the *Accounting Historians Journal* which began in 1983) until 1998, women were the authors of only twelve percent of the articles in the three journals. However, this rose to twenty two percent from 1998 until 2000. However, women's participation on the journals' editorial boards did not match this rise.

For Carnegie et al. the implication of the minority voice of women in published literature was that the story of accounting would be distorted and would not reflect accurately the true history of the profession.¹⁶⁴ To the researchers the predominance of men writing articles in the journals in the time period examined meant that there was a male perspective on accounting issues and that this would form the majority view in the profession. The accuracy of that view, and how easy it would be to reveal, is open to debate. The contribution by women to articles in the journals studied by Carnegie et al. to some extent paralleled the proportion of women in the wider accounting profession. As the numbers of women in the profession grew, so too did their authorship of articles.

The fact that men were the majority of authors of articles in the accounting journals studied could be seen as an example of the marginalizing of women in accounting. In

¹⁶³ Carnegie et al. (2003), p189.

¹⁶⁴ Ibid, p203.

1996, Hunton et al. noted that women considered that they had a lack of opportunity for independent thought and action in their work.¹⁶⁵ Why authors were more likely to be male could be because women were less interested in contributing articles or that some women had less time to devote to writing when they were combining the demands of motherhood with their careers. What may be more useful as a measure of the influence of women in accounting would be to examine the topics that were written by the female authors and what was written by the male authors and compare these to the issues that have been important in the development of the discipline. If women were studying and writing on those issues that were of significant interest in accounting, or not doing so, then this could be a measure of the influence that women had in the profession.

In general, the findings in the literature have relevance to all industrialized societies, including New Zealand. Much of the research underlying this literature has been undertaken in Britain and the United States, although there has been some work done in other countries, such as New Zealand and Canada. New Zealand does not have a large manufacturing sector like Britain or the United States, but this country's primary sector developed in the twentieth century to the extent that mechanization, and hence industrialization, was required for the relatively large production, and successful transport, of our major export goods. In addition, as in Britain and the United States, the majority of New Zealanders live in urban areas and are employed in the manufacturing and service areas, rather than the agricultural sector.¹⁶⁶

¹⁶⁵ Hunton et al. (1996), p15.

¹⁶⁶ King (2003), pp235 and 279.

The literature published on women in Britain and the United States is also relevant to women in accounting in New Zealand for a number of other reasons. First, Britain was the country of origin for many of the settlers in Australia, Canada and New Zealand, as well as other countries with a British colonial heritage, such as the United States. Thus all these countries share a relatively similar colonial and nineteenth century history, with the consequent impact on the employment of women. Second, the major events of the twentieth century, including two World Wars, affected these countries in similar ways, for example in women's employment in the paid workforce. Third, the major social movements of the twentieth century, such as the Women's Liberation Movement, had similar effects on individuals in these countries at much the same time. Brookes noted that countries that are industrialized and urbanized have a history of questioning of gender relations.¹⁶⁷

As a consequence much of the research on women in the professions has been carried out in the latter part of the twentieth century, after the Civil Rights and Women's Liberation Movements and within a framework examining gender, class and ethnicity. Improved and faster communication during the twentieth century made it possible for women in New Zealand to be aware of events in other countries and this influenced their actions. Women in New Zealand knew what was happening in other countries. For example, Nolan showed that female public servants in New Zealand in the 1950s, who were agitating for equal pay, were "encouraged by overseas precedents".¹⁶⁸

Although the theories outlined in this chapter have come from studies undertaken in the past thirty years they can be applied to the experiences of women in the

¹⁶⁷ Brookes et al. (2003), p3.

¹⁶⁸ Nolan (2000), p30.

professions throughout the twentieth century. In the decades prior to the 1980s, before there was the exponential growth in the number of women in accounting, gender neutral theory would have appeared to be adequate in explaining the experiences of women in accounting in all western countries, including New Zealand. The few women who did practise as public accountants from the early twentieth century until the 1970s did not find it easy to be promoted in their firms and those in public practice were frequently working as sole operators of their businesses.¹⁶⁹ As will be seen later in this thesis, operating in this way did not make it easy for these women to be as active in New Zealand's accounting association as were men. Consequently, women were not as obvious as men in the development of the accounting profession. Until the exponential rise, from the 1980s, in the number of women in the accounting profession, gender neutral theory appeared to explain this situation. The assumption underlying gender neutral theory was that male and female accountants had equal opportunities in their careers. Any constraints on women were there because there were so few women in the profession. In this theory it would be expected that the situation for women would improve as their numbers in the profession increased and senior male accountants became more used to dealing with female colleagues. Time and an increasing number of women in accounting have proven this theory incomplete and simplistic.

Among other causes, the Women's Movement had an impact on New Zealand society. Women and employment became a major area of study.¹⁷⁰ In accounting, the barriers to promotion for women were identified and discussed, both by individual

¹⁶⁹ E Hackworth was a notable example of one of the few women in public practice.

¹⁷⁰ Dann (1985), p65.

female accountants and the profession as a whole.¹⁷¹ Many of the barriers were the factors outlined in the theory of gender asymmetry which took into account the attitudinal and structural limits on women in the professions, including accounting. These limits varied in composition and significance, as explained in the previous chapter of this thesis. To eliminate the barriers would require conscious change on the part of senior accountants and accounting firms. The professional associations played a significant role in trying to reduce these career limitations on female accountants. During the 1980s and 1990s, in many western countries, accounting associations made deliberate attempts to encourage and help public accounting firms to make the changes in the workplace that would improve the careers of their female employees. However, as can be seen later in this thesis, this conscious change did not occur. Women were still not being promoted as readily as men to partnership and other senior positions in public accounting firms. There were other factors, outside the profession, influencing the careers of women in accounting.

Critical perspectives theory extends the factors that have impacted on female accountants, taking into consideration wider social factors, outside the accounting profession, including patriarchy, class and race. This theory has broadened the reasons for the impact of social factors on career progression for female accountants. The influences of wider social pressures, such as patriarchy, class and race, as identified in critical perspectives theory, apply to women in accounting in New Zealand. There are links between the theories. Attitudinal and workplace structures, defined in gender asymmetry theory, provide the basis for patriarchal attitudes limiting the careers of female accountants. The NZSA's 1990s Task Force survey results, described later in

¹⁷¹ See Neale (1994 and 1995).

this thesis, contained many of these factors and showed how these attitudes affected women in accounting in New Zealand.

Therefore, all three strands of research are useful and have implications for women in accounting in New Zealand even though much of the research has been done in the United States and Britain. Critical perspectives theory in particular has highlighted the fact that the literature published on women in accounting has shown that the entry of women into accounting and their progression within the profession throughout the twentieth century reflected the status of women in western society.¹⁷² As an occupation, accounting was as much affected by social pressures as other areas of employment. This can be seen, for example, when considering social levels. Class was not a major feature in New Zealand history during the twentieth century.

Accounting as a career was open to many New Zealanders and it was success in education, whether at school or at night classes, rather than family background, that provided entry to the profession.¹⁷³ However, there is an element of class in the accounting profession. Accounting developed as a middle class occupation in Britain and the women who worked in the profession, even in New Zealand, would have been middle class and considered themselves as such.

Critical perspectives research in the past fifteen years has emphasized the influence of broader social factors. Works, such as those of Crompton and Cooper, placed women in accounting within the context of class struggles and feminist issues in industrialized societies.¹⁷⁴ However, Thane noted that there may never be one theory capable of explaining satisfactorily the history of women in accounting. She suggested that a

¹⁷² Bunkle and Hughes (1980), p118.

¹⁷³ Lord and Robb (1993).

¹⁷⁴ Crompton et al. (1987), p109 and Cooper (2001), p239.

combination of elements from a number of theories may best explain what has happened to women in the past century and that aspects of materialist and radical feminist theories may illustrate why gender divisions have occurred.¹⁷⁵ As will be seen in the next chapter, gender divisions were apparent from the beginnings of accounting as a profession.

¹⁷⁵ Thane (1992), p311.

CHAPTER THREE: Development of the Accounting Association

Women did not figure largely in the creation and growth of the professions. Any part they did play in their development was as much as was allowed by the social values and rules of those men who were to become the first professionals. The roots of the professionalization of occupations lay in the emergence of an expanding middle class in Anglo American countries following the industrial revolution. Many men in this class took the opportunity to increase their influence in the economy and alter their areas of employment to their advantage.¹⁷⁶ Accounting developed in the same way as the other professions. The extent to which women were able to become accounting professionals was shaped by the opportunities available to women in Victorian society. Many of the twentieth century constraints on women in accounting had their origins at this time. Of particular significance in determining the extent of women's involvement in the professions in the nineteenth century were the middle class nature of the professions and the determination of the first professionals to achieve social standing and influence in their communities.¹⁷⁷

As defined in the introduction to this thesis, a profession is a recognized occupation that has a relatively high social status and well defined characteristics.

The early professions differentiated themselves from other occupations by establishing...a regular system of professional education, with a recognized body of knowledge and acceptable standards of qualification, preferably enforceable at law...(as well as) a voluntary professional association to provide advocacy and discipline.¹⁷⁸

¹⁷⁶ Freidson (1986), p32.

¹⁷⁷ Fitzpatrick in Grimshaw and Strahan (1982), p120. Fitzpatrick describes a middle class family as "...one in which the parents were educated beyond primary school level, and in which the family income, though it might be small, was reasonably secure and did not arise from manual labor."

¹⁷⁸ Reader (1966), p43.

Lee commented that anyone who did work to an “observable minimum quality standard” was considered a professional but the professions as such were

...occupations organized in institutional form, whose practitioners are committed explicitly to serve the public interest, and who offer client services related directly to an intellectually-based body of knowledge.¹⁷⁹

The members of a profession, therefore, would be expected to abide by a stated code of ethical behaviour and be subject to disciplinary action by the collective body.

Social status was important to them, as was the independence they enjoyed in their work. A professional, therefore, is recognized by society as having been trained and educated, today usually in a tertiary institution, and capable of performing specialized work that requires familiarity with a particular set of knowledge; this knowledge not being available to ordinary members of society. How the first professionals achieved this impacted on the employment of women in the same occupations. This chapter discusses the origins of the professions and the involvement of women during the development of accounting into a recognized profession.

There were a few professions in western societies in the eighteenth century but most of the professions as we know them today were created in the nineteenth century. At the beginning of the nineteenth century in Britain there were seven occupations recognized as professions (four legal and three medical), although there has been some debate as to whether these were the only early modern professions.¹⁸⁰ Robinson noted that during the 1800s the professions most frequently referred to were divinity, the law, medicine and the military.¹⁸¹ The first professions were associated with the

¹⁷⁹ Lee in Lee et al. (1996), p169.

¹⁸⁰ Robinson (1964), p141. O'Day (2000), p25, on the other hand, has listed religion, law, medicine, bureaucrats, school teachers and officers in the military as the professional occupations in existence at this time.

¹⁸¹ Robinson (1964), p141.

elite in British society. Service for the Church and State, whether political or military, was an acceptable means of employment, especially for younger sons in the upper class. What distinguished these occupations from others were their origins and their organization.

The ethos of work in the early professions was “a philosophy of life that saw service in Church and State as the *raison d’être* of the elite”.¹⁸² O’Day noted that it was the social recognition of this ethos that made the professionals powerful in their communities. These professionals also had the authority that came from the acknowledgement by society that only they had the expertise and ability to perform their work.¹⁸³ Professions created later in the nineteenth century were to acquire these characteristics. Individuals working in the profession gave a service in an area where society acknowledged that only they had the knowledge to complete the task successfully.

Women did not have a place in these early professions. Only men were in the military and only men could be clergy and leaders in the established Church in Britain.

Medicine was an exception to some extent. Treatments, cures and herbal remedies for ailments and afflictions were dispensed by both men and women in their communities for many centuries.¹⁸⁴ But as regulations were imposed and medicine became more professional, women were less able to continue working in this area. As early as the 1600s women in England were finding it harder than men to gain licences to practise as physicks. Few women were able to fulfill the pre-requisites for apprenticeships to surgeons, which included having a high degree of literacy and a practical knowledge

¹⁸² O’Day (2000), pp 5 and 11.

¹⁸³ Ibid, pp 5, 15 and 257.

¹⁸⁴ Ibid, p200.

of anatomy.¹⁸⁵ These regulations effectively excluded women from medicine as a professional occupation. The early professions were, therefore, the prerogative of males and later professions were, in many respects, to develop in a similar way.

As an area of employment the professions became a feature of the middle class in Europe, America and their colonies. The middle class in western societies grew as the economies in those countries changed with industrialization. Through the eighteenth century the industrial sector expanded, becoming an important and influential part of western economies.¹⁸⁶ Industrialization used mechanization and mechanization meant that many goods could be mass produced. This had a number of effects. As production increased, demand for labour increased, particularly labour that was specialized and able to deal with the increasingly complex work involved in industry and related services. There was a growing area of employment where individuals could command more control over their working lives and incomes. Ultimately these individuals were to have a significant influence in the development of the structure of Victorian society.¹⁸⁷ At the same time the manufacturers and business owners became increasingly prosperous and there were more opportunities in commerce and banking. From these groups a larger middle class developed that eventually sought to distinguish itself from other classes in society.¹⁸⁸

Although the middle class was less wealthy than the upper class and relied upon employment for the wealth that it did have, the middle class was distinguishable from

¹⁸⁵ Ibid, p214.

¹⁸⁶ Perkin (1989), p18. O'Day (2000) commented that this was an assumption developed by Carr-Saunders and Wilson (1933). She noted that the early professions such as religion, the military, law and medicine predated the industrial revolution, pp 7 and 10.

¹⁸⁷ Perkin (1989), Preface pxxiii.

¹⁸⁸ Lee in Lee et al. (1996), p169.

the working class in that it enjoyed a higher standard of living. As the middle class grew, it changed to emphasize its difference from the working class. The wealth of the middle class male was displayed through possession of larger houses, better furniture, servants, wives and families who were supported by the husband and improved education for his children. The middle class used these as symbols to reflect and emphasize their increased prosperity and their position in society. Status was important to the middle class.¹⁸⁹ Their prestige came not only from their lifestyles at home but also from the type of work that they did.

Occupations that allowed individuals to enjoy a standing in their communities were favoured by the middle class. So too were employment opportunities that were associated with the elite. These occupations were a socially acceptable way of earning income, such as employment in the early professions of the military or the Church. They made it possible for the middle class to establish and maintain their desired position in society. As the professionals were middle class the professions reflected what was valued by that class. Lee has proposed that the professions were not just a means of ensuring employment and gaining status and wealth. He suggested that the professions themselves were one such symbol.¹⁹⁰ That is, being able to become a member of a profession was a sign of belonging to the middle class and indeed of being socially successful and having standing in society.

These social values of the middle class made it difficult for women to be in paid employment. Middle class women, as with upper class women, were not expected to

¹⁸⁹ Reader (1966), p24.

¹⁹⁰ Lee in Lee et al. (1996), p174.

work.¹⁹¹ This is not to say that it never happened. Often if women did work it was only when necessary to support themselves or their families and the work that they did was more likely to be associated with looking after families than businesses, for example being a governess.¹⁹² Women of the middle classes were expected to be wives and mothers, not members of the paid workforce. If they did not have to work then this was a sign that the male members of their families were successful and able to provide for them financially. For most of the nineteenth century middle class women were not encouraged to go into paid work, including the new professions.¹⁹³ Skilled working class organizations, such as craft unions, upheld this ideal of the male as the breadwinner in the family. One of the stated aims of New Zealand trade unions later in the nineteenth century was to get a wage level for their members that would enable them to support their families.¹⁹⁴

With the economic changes in western societies new professions continued to be created during the nineteenth century. By 1880 there were twenty more professional organizations recognized in Britain. In addition to the four areas acknowledged as professions at the beginning of the century, practitioners in other occupations, for example architects, accountants, bankers and surveyors, were now considered to be professionals. As will be discussed later in this chapter, a defining characteristic of these disciplines was the creation of qualifying associations that were aimed at

¹⁹¹ Dalziel in Brookes et al. (1986), p59. Dalziel noted that the “middle class wife was necessary in England as ornament, status symbol and angel in the house.”

¹⁹² Ibid, p62. In the nineteenth century in New Zealand “the largest single category of female employment was domestic service. Such work did not undermine the accepted view of women’s role. Not did school teaching, which was another fairly large area of female employment.”

¹⁹³ See Davidoff and Hall (2002) for a discussion on the concept of “separate spheres”, public and private. Davidoff and Hall propose that, at the end of the eighteenth century, there was a reworking of male and female roles in English society and women were restricted to the private sphere.

¹⁹⁴ Nolan (2000), p22.

gaining independent or self-employed status for their members.¹⁹⁵ By the beginning of World War One, thirty-nine occupations were listed as professions and specialist professional groups were being defined within them.¹⁹⁶ There were a number of reasons for this increase in professions. The middle class had become larger with continuing industrialization. There were therefore more individuals wishing to have a respectable and senior role in their communities. These people recognized that they could achieve this through the high status enjoyed by the professional occupations. Continuing industrialization also caused increasing specialization. The work involved in some of the early professions became more complex and technical, creating distinctions within those professions. New professions were created from existing ones. Later in the century, political changes caused the economies in many western societies to alter as the state began to make greater demands and impose more regulations on the manufacturing and service sectors, requiring more professionals and more professional occupations. British colonies in Australia, South Africa, Canada and New Zealand replicated to varying degrees Britain's social, political and economic elements, including attitudes towards women in society and their involvement in paid work.¹⁹⁷

With emigration there were opportunities around the world for the professions to increase in size and importance. The early professions had high status and the new professions in both Britain and her colonies wished to share in this. Professionals had some degree of independence in their work, the opportunity to earn good incomes and enjoy social prestige. The professionals were senior members of their local

¹⁹⁵ Perkin (1989), pp85 and 86. Perkin noted that there were other occupations that had non-qualifying associations representing salaried, employed professionals. For example, civil servants and teachers.

¹⁹⁶ Ibid, p85.

¹⁹⁷ Coney (1993), pp14 and 15.

communities, invariably male, and they were rewarded for acquiring socially important skills. Professional work was non-manual, requiring training and a higher level of tuition than working class occupations. That is, the professions offered a service that had elements of expertise in theoretical and practical knowledge; ethical behaviour and disciplinary controls imposed from within the profession; control of entry to the profession including education and training; and some autonomy in the workplace.¹⁹⁸ As with the early professions these disciplines did not allow for women to be practitioners. If they were an offshoot or closely associated with an existing profession, such as banking and the law or accounting and the law, then the new professionals made sure that they were recognized by society. In this way the social standing of the parent profession was extended to the new one. But for this social standing to be assured, women were not welcome as professionals.

To continue to receive the social and economic benefits associated with being a professional each profession had to distinguish its work from that of other occupations and professions. The members of a profession needed society to recognize that their work was different from other occupations and that it was essential and important. They had to create boundaries that clearly defined the work that only they could do and they had to ensure that only a limited number of people could do that work. They had to control access to the profession. This meant that the new professions needed to exclude those who could endanger their new-found status.¹⁹⁹

Women were one group in society who could cause a loss of social standing to the new professionals. Women were not as valued as men as workers in nineteenth

¹⁹⁸ O'Day (2000), p4.

¹⁹⁹ Freidson (1986), p63.

century British society. They did not receive the same rates of pay as their male colleagues if they were doing the same work. Women's role was to be a supporter and helper of men, rather than a leader. They were the assistants, not the actual producers of services. As a consequence women were not wanted in the new professions. To ensure continuing high status and recognition the members of a professional group therefore restricted admittance of women to their occupation. To achieve this aim, the professional group had to control the education and learning necessary to perform their service for the public, dictate the qualifications needed and restrict access to the knowledge required to do particular tasks.²⁰⁰ This led to monopolistic practices from entry through training and to practising as a professional. The advantages were readily apparent. Perkin noted that control of the market was the way incomes rose, because part of this income was "rent" that had been created from the scarcity value of the service.²⁰¹

When accounting became a profession it acquired the characteristics of a profession. Accounting organizations were established and legal standing was obtained for their regulations.²⁰² To raise the status of the new profession the first professional accountants needed to restrict who could become accountants, which meant that women were not welcome in the discipline. But, unlike early professions such as the clergy and the military, accounting was one area in which women had been involved prior to industrialization. Therefore, as the accounting profession developed employment opportunities for women changed.

²⁰⁰ Lee in Lee et al. (1996), p170.

²⁰¹ Perkin (1989), p7.

²⁰² Ibid, p66.

Although professional accounting was a feature of industrialized countries with their free enterprise economies non-professional accounting information had long been intimately associated with business decision-making. Private enterprises and public sector entities were created early in the history of humans and they have always been a feature of empires, kingdoms and their economies.²⁰³ Businesses vary in size and operation, but they all require accounting information that is best supplied by those skilled and experienced in defining and explaining it. The original occupations most commonly associated with accounting included work that today would be carried out by finance clerks, office managers and bookkeepers. Prior to the advent of professional accounting, this work was done through bookkeeping.²⁰⁴ Here the level of accounting work was more general and elementary and knowledge to do the work easily acquired. Bookkeepers were employed to maintain the accounts within a firm. These workers were intimately connected with businesses but were essentially employees, providing a necessary service but one that was adjunct to the main operation of a business. Bookkeepers did not usually provide advice to their employers as part of their employment. They also did not work with other bookkeepers to advance the knowledge of, or the foundations for, effectiveness of accounting information.

Women had always been involved in accounting-related tasks and performing these for as long as consumer goods had been produced. Prior to the Industrial Revolution most goods and services were made in cottage industries. Thus a significant proportion of the manufacture of goods and services was centred in the home. Household affairs were intricately mixed with business affairs and it was common for

²⁰³ Ibid, p171.

²⁰⁴ Lee (1997), p68

both men and women to produce goods for sale.²⁰⁵ Frequently in these types of industries women, who were usually related to the business owners, were the keepers of the accounting records. It was unusual for women to keep the books in businesses where they were not family, unless they were already a member of the household of the business owner.

During the nineteenth century accounting work became increasingly complex although at first it remained largely clerical in nature. With industrialization, large businesses had become more common. There was an increasing need for accounting information and for the verification, by audit, of that information. Rapid economic changes led to problems as business owners sometimes struggled to cope with these changes. In Britain, insurance claims and bankruptcy problems became more common and prominent.²⁰⁶ Demand rose for people who could help entrepreneurs to continue to run their businesses. In such an atmosphere individuals were encouraged to specialize and develop niche occupations.²⁰⁷ Accounting was one area of employment that lent itself to the creation of this highly specialized work. Where there were established privately owned businesses there was a market for accountants who could offer expert advice in areas such as tax and auditing. As the twentieth century unfolded management consulting was to become another area where accountants were the experts.²⁰⁸

The first professional accountants did not come from the better educated groups of middle class people. Instead they were from what could be called the lower middle

²⁰⁵ Kirkham and Loft (2001), p68.

²⁰⁶ Lee in Lee et al. (1996), p175.

²⁰⁷ Westcott and Seiler (1986), p221.

²⁰⁸ Ibid, p222.

class in both Britain and its colonies. In Scotland, for example, they were religious non-conformists, the recipients of a practical education that included bookkeeping. They were of modest means and lived by the middle class values of hard work, honesty and prudence.²⁰⁹ In Canada they were based in Ontario, Anglican by religion, active in local politics and business and again relatively less educated than many of the business people they were dealing with.²¹⁰

In Melbourne, Australia, the men who were later to be recognized as the first professional accountants were already established business owners. They had begun their working lives as business people, not as specialists in accounting. They did not have accounting qualifications but would have done accounting related work when operating their businesses. These first professional accountants were some way through their working lives before they began to specialize in accounting work and to encourage their sons to do this type of work. These men were Protestant and relatively less educated than their peers but they were keen to give their sons the opportunities appropriate to their desired status in society.²¹¹ Here in New Zealand there does not appear to have been any research on the origins of those who formed the first associations of professional accountants. However, given the fact that most New Zealanders who migrated here in the nineteenth century came from Britain, sometimes via Australia, it may be reasonable to assume that their origins were similar to the settlers in these countries.

In the early days of the profession the distinctions between accounting and other occupations that were also in the process of becoming professional was less defined

²⁰⁹ Shackleton (1999), p138.

²¹⁰ Richardson (2000), p94.

²¹¹ Edwards et al. in Cooke and Nobes (1997) p 49.

than it is today. Accountants in the nineteenth century had close links with other groups in the business world, not just business owners, but also other occupations such as insurance workers and lawyers. In part this was because their work was involved in dealing with business bankruptcies and insolvencies.²¹² In some cases these people, and they were almost always male, were doing work that today would be performed by other professional occupations.²¹³ Their work was, therefore, a mix of accounting and non-accounting, dealing with insurance and legal matters related to the managing and operating of businesses. Auditing was the area of work carried out by the new professional accountants in the nineteenth century that could best be described as purely accounting.²¹⁴

At first there were strong links between accounting and the law. For example, Sugarman noted the development of the Irish accounting profession from the legal profession.²¹⁵ Robinson agreed. He also observed "the dependence of accountants on the legal profession in those days."²¹⁶ To Robinson the connection between accountants and lawyers was illustrated through such events as the first annual meeting of the Irish Institute of Chartered Accountants, where the dinner that followed was attended by a large number of lawyers.²¹⁷ This event also shows the process of professionalization of Irish accounting. Some of those specializing in accounting had created a professional organization, the Irish Institute of Chartered Accountants, as a sign that the work they were doing was sufficiently different to require separation from the legal profession.

²¹² Lee in Lee et al. (1996), p175. See also Lee (2000).

²¹³ Parker (2004) p78.

²¹⁴ Ibid, p76.

²¹⁵ Sugarman (1995), quoted in Parker (2004), p83.

²¹⁶ Robinson (1964), p90.

²¹⁷ Ibid, p90.

As the professionalization of these occupations continued, the links between the disciplines became weaker and differences greater. In England, following lobbying from some accounting organizations, legislation such as the 1869 Bankruptcy Act detailed the work that was to be done by accountants and by lawyers and defined the separation of duties of the two groups.²¹⁸ Today the differences between accounting and law extend from the type of work done to the way these professionals operate. For example, the majority of lawyers but only a minority of accountants are in public practice. But the early connection between the two disciplines can still be seen today as papers studied for entry to the accounting profession include aspects of the law, especially company law, commercial law and the law affecting trusts.

Within accounting itself the process of professionalization produced a hierarchy of tasks. Now certain accounting related activities became more important than others and it was the more specialized areas, such as tax advice, auditing and management consulting, which formed the basis of what was to become recognized as professional accounting. The less specialized tasks, that were more clerical in nature, remained outside the profession. Many small businesses employed staff to do these less specialized tasks, for example, bookkeeping, coding invoices and balancing financial registers. Such staff were usually not qualified as professional accountants. They may not have studied any accounting related papers at secondary or tertiary education institutions. In the nineteenth century these non-professional accounting activities

²¹⁸ Lee in Lee et al. (1996), p175.

came to be increasingly occupied by women while the specialist areas remained the domain of males.²¹⁹

Restricting entry to a profession and controlling the activities of those within the discipline was achieved by creating a professional association or organization. As Perkin noted, one of the defining characteristics of a profession was that it had an organizing body.²²⁰ It was the organizing body that controlled entry, whether directly by having rules that excluded particular individuals such as women, or by restricting access to qualifying examinations and training. It was also this body that carried out the disciplining of members, ensuring that ethical behaviour was maintained. The professional organization gave a sense of belonging, supporting members and providing activities such as regular meetings that fostered comradeship. The professional association became the means by which the profession organized its affairs, set out its rules and even recommended the fees that should be charged by members in their work. Walker commented that "organisation was a device for the institutionalisation of occupational difference and protecting market advantage."²²¹ However the role of the professional association meant that individual professionals became dependent on their colleagues for professional support and recognition.²²²

It was the professional associations that acted on behalf of their members when negotiating with politicians to have their work legally recognized. State recognition was sought by the professions to ensure their distinction from other occupations. Legal backing was needed to legitimize the restrictions imposed by a professional

²¹⁹ Kirkham and Loft (1993), p513. See also Cooper and Taylor (2000), p563.

²²⁰ Perkin (1989), p85.

²²¹ Walker (2004), p127.

²²² O'Day (2000), p8.

organization. One important restriction, for example, was to make sure that only members of one profession could have the work titles recognized by society for those who did a particular job.²²³

Within Britain and its colonies, from the late 1870s until closer to midway through the twentieth century, a variety of accounting organizations came into being, amalgamated, split and dissolved as the process of professionalization continued. In Australia, for example, ten of the accounting associations eventually combined at the beginning of the twentieth century to form The Australasian Corporation of Public Accountants. There was one association from New Zealand in this organization, The Incorporated Institute of Accountants of New Zealand.²²⁴

The history of the accounting profession in New Zealand provides a clear example of the multiplicity of formation of accounting associations. Although New Zealand was a small country, both in size and population, it had a relatively large number of people doing accounting work.²²⁵ Professional associations were created by these new professionals in an effort to distinguish themselves from other disciplines and to show society that they were qualified and able to do specialized work. At the end of the nineteenth century there were two main accounting associations in New Zealand, the Accountants' and Auditors' Association and The Incorporated Institute of Accountants of New Zealand. But other accounting related organizations did exist, for example, the Auckland/Wellington Public Accountants Association and The Certified Accountants Association of New Zealand.²²⁶ How important and influential these other

²²³ Robinson (1964), p190.

²²⁴ Graham (1960), p18.

²²⁵ Ibid, p26.

²²⁶ Nolan (1989).

associations were is unclear. In his speech at the first annual meeting of the New Zealand Society of Accountants (NZSA) in Wellington in 1910, the President noted that there had been no (organized) society of accountants based in New Zealand before the 1893 formation of the Incorporated Institute of Accountants of New Zealand.²²⁷

In addition to imposing particular standards of entry, setting examination papers and procedures, and arranging and monitoring training programmes, the associations petitioned their governments to provide legal acknowledgement of their existence. The newly professional accountants aimed to have legal restrictions placed on the use of the professional titles that they were now using, in particular the title of Chartered Accountant. The associations wanted the title and the right to perform certain accounting tasks, such as auditing of large businesses and organizations, restricted to their members. The intended effect of these measures was to limit the numbers of those eligible to practise as qualified accountants.²²⁸

Access to the knowledge needed to become a professional accountant became more difficult. This knowledge was formally identified and organized by the associations but the first step to acquiring it was possible only by sitting and passing particular examinations set by the associations. As with other professions, continuing to gain accounting knowledge came from life-long learning, which today is known as professional development. Again, to be able to continue to acquire this knowledge a practitioner had to be a member of an accounting organization and in a position to be

²²⁷ *NZSA Yearbook* 1911 p74.

²²⁸ Lee in Lee et al. (1996), p177. "It was a deliberate act publicly (in this case, Scotland in the 1850s) to separate chartered accountants from other individuals labeled as accountants, provide a basis for public confidence in the work of chartered accounts, and thereby stimulate demand for their accountancy services."

able to access it. This had unfortunate repercussions for women as the Victorian values of the male founders of the accounting associations were reflected in the practices of the profession.²²⁹

Critical perspectives theory emphasizing class and patriarchy is supported by the fact that women were not the only people who were excluded. Many men, who, because they belonged to the working class and lacked educational opportunities, were also not able to qualify for membership of accounting organizations. Theories, such as those proposed by Lehman and Kirkham, emphasized this class aspect over patriarchy.²³⁰ Patriarchal attitudes of the time help to explain why women were excluded from the professions. However, class explains why patriarchy underlies the exclusion from, or at best, restriction of women from the professions. It was class rather than patriarchy that restricted the access of working class males to the professions. In a study on accounting in Exeter in the first part of the twentieth century, Parker noted that gender, class and financial status were the factors that largely determined if an individual was able to become a professional accountant.²³¹ Limiting numbers did have the effect of raising status. If an area of knowledge is difficult to acquire it is regarded more highly and is more sought after.²³² Government backing was a way to ensure this exclusion, as happened in New Zealand.

State involvement in the developing accounting profession in New Zealand was apparent in two ways. First, the government was persuaded by some New Zealand accounting associations to formalize the right of their members to be acknowledged as

²²⁹ Freidson (1986), p75.

²³⁰ Lehman (1992), p281 and Kirkham (1992), p294.

²³¹ Parker (2004), p75.

²³² Freidson (1986), p44.

the only ones to practise as qualified accountants. Second, as part of the growing involvement of government in the economy, government regulations were promulgated, meaning that businesses needed to have adequate financial information for income tax purposes and some organizations were required to have their financial records audited by a qualified public accountant.²³³ In New Zealand for the past one hundred years, to be able to practise as a public accountant required membership of the main accounting association, the New Zealand Society of Accountants. The nineteenth century development of the accounting profession in New Zealand had led, at the beginning of the twentieth century, to the creation of this organization. The NZSA was to dominate the accounting profession to the extent that the role that women played within it reflected their role in the profession itself.

As a result, the professional at the beginning of the twentieth century was male, middle class and working at an occupation that gave him standing in his community. He was relatively wealthy, although status in the community was more important than money, and his work required learning and training.²³⁴ Accounting, as with most other professions was male oriented. Its operating procedures, values and power structures emphasized masculine ways of working, that is, hierarchical, favouring individual prowess and highly assertive behaviour.²³⁵ Women were disadvantaged because at the bookkeeping level they had been involved in accounting work for a long time, although not to the same extent as men. Now they were discouraged from becoming qualified accountants by both the new professional accountants and by society. Middle class women were not expected to be in paid work and therefore professional men, acting on the presumption that middle class women would not

²³³ *NZSA Act 1908 and Companies Act 1933.*

²³⁴ Reader (1966), p199.

²³⁵ Ehrhart and Sandler (1987), p6.

become professionals, did not make allowances for the professions to incorporate women.

In New Zealand at the beginning of the twentieth century there were some accounting associations that refused to admit women, but some that did allow female members. In 1908 a new national association was created, the NZSA, and from its beginning women were able to join. During the twentieth century, the NZSA responded to changes in New Zealand society, adapting to ensure that accounting remained a respected discipline. The next chapter examines the impact of these changes on the women who were members of the association.

CHAPTER FOUR: Creating the New Zealand Society of Accountants (NZSA)

Men and women had different roles in Victorian society and being a professional was in the domain of men's work. By the end of the nineteenth century in southern England, for example, women involved in accounting related work were usually bookkeepers, not professional accountants, and working in businesses owned and operated by their families.²³⁶ Specialized work that earned high status and remuneration, and access to the formal knowledge needed to do the specialized work, were often out of the reach of women who otherwise may have been accountants. As noted in the previous chapter, the accounting associations were the means whereby the new professionals could regulate entry into the profession. These associations often barred women from sitting qualifying examinations or from membership itself. In New Zealand, as in other countries with British heritage, there were a number of accounting organizations. At the beginning of the twentieth century two of these associations created a new organization, the NZSA, which was to become the major accounting association in New Zealand for the next one hundred years. This chapter examines the membership structures of the NZSA and the place of women in that organization.

The New Zealand Society of Accountants was formed by two major accounting bodies that existed at the end of the nineteenth century, the Incorporated Institute of Accountants in New Zealand and the Accountants' and Auditors' Association.²³⁷ The two associations had different attitudes towards women as members. The older of the

²³⁶ Maltby and Rutterford (2006), p135.

²³⁷ The similarity of the titles of the organizations with those of corresponding organizations in Australia and Britain show that the founding members of these New Zealand accounting associations were aware of what was happening to the profession overseas.

two associations, the Incorporated Institute, was registered in 1894. Within two years this body was accepting only those who had passed its examinations. Under the Institute's regulations women were ineligible to sit these examinations and hence unable to complete the first step towards membership of the Incorporated Institute. Although there was at least one attempt to allow women to become members of the association they were not able to gain entry until World War One.²³⁸ The Incorporated Institute was not the only accounting association in New Zealand or Australia to restrict the entry of women as members. For example, during the First World War, in Australia, the Australasian Corporation of Public Accountants considered the issue of women members. It was well debated and discussed. Morpeth, in a history of this association, noted that

The matter was referred to the several State Councils and by them submitted to the members at the State annual meetings...with the result that a majority decided in favour of the reconsideration of the question being deferred until after the conclusion of the War.²³⁹

How the Australasian Corporation of Public Accountants dealt with the issue of female membership was repeated many times around the world. There were many instances of male professional accountants continuing to restrict or defer access to their occupation, excluding some of the other groups in society, such as women, and thus ensuring control of the work and status.²⁴⁰

The other accounting organization that created the NZSA was the Accountants' and Auditors' Association. It was formed in 1898, following Auckland based concerns about Wellington parochialism and the running of the Incorporated Institute's

²³⁸ Graham (1960), p17.

²³⁹ Morpeth (1917), p144.

²⁴⁰ See, for example, Freidson (1986) and Nolan (2000).

examinations.²⁴¹ Within a year the Association was itself setting examinations for prospective members and in 1901, in a move that was to prove significant for the future of women in the profession in New Zealand, it allowed women to sit these examinations.

The creation of the NZSA was not straightforward. While members of the accounting associations were taking action to ensure that they were treated as professionals in the business community not everyone was in agreement as to how to achieve this. Some members did not see the need for legislation, even when they recognized the importance of becoming a profession. The outgoing President of the Incorporated Institute of Accountants of New Zealand, J. E. Fitzgerald, in his farewell speech in 1895, commented that he was not in favour of accounting as a profession that required legal backing. Rather, he saw accountants being professional in their work to the extent that their ethical behaviour would be sufficient for them to maintain public confidence in their work.²⁴²

Many accountants in New Zealand disagreed with Fitzgerald. They wanted the government to legislate and define their profession by statute. They considered this to be essential to ensuring that specialist accounting work could only be carried out by them. The accounting associations in New Zealand therefore followed the path taken by their counterpart associations in Britain.²⁴³ They persuaded the government to make accounting a stated and recognized profession. One argument raised by them to obtain this legal recognition was that of ensuring the common good. That is, all in society had to be assured that work carried out by a qualified accountant met a

²⁴¹ Graham (1960), p16.

²⁴² Morpeth (1917), p23.

²⁴³ Graham (1960), p20.

particular and known standard. It was a useful argument, frequently put forward by a number of professions and in some respects reflected the service ethos of the early professions. In Scotland, for example, the monopoly practice of Scottish chartered accountants was challenged in the latter part of the nineteenth century by two rival accounting organizations. The chartered accountants successfully defended their monopoly of their title on the functionalist ground of the common good. Their argument was helped by the prevailing political climate and their links with the Scottish legal profession.²⁴⁴ A legal foundation would allow an accounting association to regulate its members and, by restricting to their members the service provided to the community, guarantee the work they carried out.

In 1905 the Incorporated Institute and the Accountants' and Auditors' Association agreed to cooperate to seek the legal registration of accountants in New Zealand. The two associations realized that they needed to control their own affairs and, more importantly, the affairs of the profession in general. They recognized that this was possible only by legislation, as had happened overseas.²⁴⁵ Further, they understood that legislation would only be possible if they worked together and combined in their application to Parliament.²⁴⁶

It took some years at the beginning of the twentieth century for the emerging accounting profession in New Zealand to obtain this legal backing. Members of Parliament at that time had to be convinced that it was for the common good of New Zealand society that professional accounting work should be restricted to qualified personnel who belonged to the proposed New Zealand Society of Accountants. After

²⁴⁴ Walker (1991), p276.

²⁴⁵ Lee in Lee et al. (1996), p179, and Robinson (1964), p109.

²⁴⁶ Graham (1960), p17.

a few attempts and setbacks this was finally achieved in 1908 when the New Zealand Government passed the New Zealand Society of Accountants Act.²⁴⁷ This Act constituted a new accounting association, the New Zealand Society of Accountants, gave legal protection to the use of the titles “public accountant” and “registered accountant” and set disciplinary provisions for the association.²⁴⁸ Both the Incorporated Institute and the Accountants' and Auditors' Association continued to operate with members belonging to more than one of the three associations. However, with its legal backing, the NZSA dominated to the extent that by the end of the 1950s it was the only one of the three associations still in existence.

The criteria for membership of the NZSA in 1908 were straightforward but they had two interesting consequences that set the NZSA apart from many of its counterpart associations in other western economies. Successful applicants had to be members of the Incorporated Institute, the Association or a recognized British Empire accounting association, or have three years' experience as an accountant.²⁴⁹ One consequence was that women were immediately eligible to enter and the second consequence was the large number of New Zealand men and women who immediately applied to join, relative to the number of members of accounting associations overseas. Although women were not members of the Incorporated Institute, the Act allowed them to become members of the new Society if they were already members of another recognized accounting association. Women were already in the Accountants' and Auditors' Association. The fact that there were women who felt that they fulfilled the criteria for membership of the new organization is significant when at this time in other parts of the world women were still unable to become professional accountants.

²⁴⁷ Ibid, p24.

²⁴⁸ Ibid, p22.

²⁴⁹ Ibid, p25. See also Appendix A.

In 1908 2,327 people immediately applied to join the NZSA. A Registration Board was established by the Government to examine these applications and the number of foundation members was eventually settled at 2,116, with 243 added in a legal amendment in 1910.²⁵⁰ Establishing a Registration Board in itself was a sign that the Government took seriously the need to ensure that the standard of members was sufficient to guarantee a high level of competence in accounting work. In other countries at this time, much smaller numbers of people were entering accounting associations. In Ireland, for example, in 1913 there were only 128 members, all men, in the Irish Institute of Chartered Accountants.²⁵¹ The NZSA remained a large institution, although nearly 300 had forfeited membership by 1912.²⁵² The President of the Society noted in his address at the Society's annual meeting in 1943 that the NZSA was at that time the largest professional society in the country.²⁵³ New Zealand, for a reason that has not been identified, had an unusually large number of people doing accounting work. It is possible that, because of this, women were more likely to be practising accounting here than in other countries. This issue warrants further research.

Although women were eligible to become members of the NZSA from its beginnings, accounting in New Zealand does not appear to have developed at a different rate from the discipline in other countries, where women were unable to become members. The reason for this may be that other factors had a bearing on this issue. As will be seen in the next chapter, women appeared to limit their participation in the New Zealand profession. The low percentage of women in the NZSA for most of the twentieth

²⁵⁰ Ibid, pp 25ff.

²⁵¹ Robinson (1964), p141.

²⁵² Graham (1960), p28.

²⁵³ *NZSA Yearbook* 1942/43.

century matched that of accounting organizations overseas.²⁵⁴ The influence of other factors must have outweighed the ability of women to become professional accountants and prevented their entry into the accounting profession in New Zealand in greater numbers. This thesis explores why.

Within the newly created NZSA the type of membership available reflected the professional nature of accounting. There were two classes and two degrees of membership, open to both men and women. The two classes were registered accountant and public accountant. Each of these classes had two degrees of membership, associate and fellow.²⁵⁵ For all the time that these classes were in place the majority of members of the NZSA, both male and female, were registered associates. However, it was the public accountant category that was the more important, from the point of view of the professional offering a service to a client. Public accountants were also more likely to be self-employed. If asked to define a professional accountant, a member of the general public would describe a public accountant. This is because, as Westcott and Seiler have noted, the public accountant is the "face of accounting".²⁵⁶

Public accountants continue to be the visible section of modern accounting. Under the 1933 Companies Act in New Zealand, for example, only public accountants were qualified to sign audit documents for public companies. Also, public accountants are those who are independent practitioners, fulfilling the criteria of the professional more than registered accountants, such as bringing in clients to the firm. Public accountants are able to become partners in an accounting firm and to establish those firms in the

²⁵⁴ Emery et al. (2002), p11.

²⁵⁵ See Appendix B for official definitions of these classes and degrees..

²⁵⁶ Westcott and Seiler (1986), p51.

first place. It is therefore significant, as this thesis argues, that during the twentieth century women who practised as public accountants in New Zealand frequently met barriers to partnership in their firms. Accounting in New Zealand, where the minority of members of the NZSA are, and were, public accountants, contrasts with many other professions, such as medicine and the law. In these professions a greater proportion of practitioners were, and are, in public practice. Hutchison observed, for example, that in 1991 only about fifteen percent of New Zealand accountants were in public practice versus almost a quarter of dentists.²⁵⁷

Registered accountants were employed in both the private (industry) and public (government) sectors to perform accounting duties, but this was work that did not necessitate being a public accountant. Registered members joined the NZSA because of the advantages that came from belonging to a professional association, for example, having access to professional development and contributing to the development of the profession. Teachers and lecturers from educational institutions belonged to the NZSA. As educators they have a role in the accounting profession that is similar to that of law lecturers and other employees in the legal profession, who do not customarily practise law.²⁵⁸

The two degrees of membership reflect the professional nature of accounting in a way that is similar to that of the classes. Of the two degrees of membership, fellow and associate, in the two classes the more prestigious was that of fellow.²⁵⁹ At first, any member in the NZSA, whether registered or public, could apply to be made a fellow. But later in the twentieth century the regulations were changed and a member had to

²⁵⁷ Hutchison (1991), private letter.

²⁵⁸ Gatfield (1996), p132.

²⁵⁹ Appendix E, Appendix B and Appendix F.

be nominated to become a fellow. The advantage of being a fellow had more to do with perception by the public of the professionalism of an individual. Criteria for becoming a fellow involved proven experience in being a qualified accountant. Other professions, such as medicine, have also used the concept of fellow to define practitioners who are more attractive to their clients because they have a level of experience that has been acknowledged by their colleagues. (As mentioned earlier in this chapter, O'Day noted the dependence of individual professionals on each other, rather than their clients, for recognition in the profession.²⁶⁰) Although women have always been able to become fellows in the NZSA any limitations they have had within the organization are better seen in the category of life member. In many respects this is the ultimate tribute of the professional association. Life membership has been given to very few members of the NZSA and is awarded at the recommendation of the Council, the ruling body of the association, on the basis of a sustained and significant contribution to the profession. At any time no more than thirteen members in the NZSA are able to be life members and a woman has yet to be recognized by the members of the NZSA/Institute and made a Life Member of the association.

Women were, therefore, very much in the minority in the professions in New Zealand in the first half of the twentieth century, but they were active in doing accounting or accounting-related work. Although women had tripled their involvement in the professions between 1901 and 1936, in 1936 women were still less than one percent of all New Zealanders who stated in the census that they were employed as a professional.²⁶¹ The statistics show, however, that higher percentages of women were doing accounting work. In 1936, for example, just over three and a half percent of

²⁶⁰ O'Day (2000), p8.

²⁶¹ Olssen and Hickey (2005), p160.

public accountants and auditors, and just over seven and a half percent of accountants and cost accountants in the census were women. At this time women were less than one percent of the members in the NZSA.²⁶²

It is possible that many women classified themselves as accountants, and were indeed doing accounting work, but they were not qualified and may not have sat the examinations for entry into the profession. In terms of actual numbers, more than half of all women who were classified as professional in New Zealand in 1936 were doing accounting related work. Four hundred and fifty three women stated in the census that they were employed in professional work and of them 235 said that they were accountants and cost accountants and thirteen described themselves as public accountants.²⁶³ Olssen and Hickey attributed this in part to the openness of professions like accountancy which made it easier for women to enter and thus "facilitated distinctive mobility patterns."²⁶⁴ It may have been easier for women to do accounting work and to call themselves accountants, but they were not likely to be chartered accountants, the true professional in the accounting profession. The term "professional" needs to be examined further. Having many others using a title such as this was reason enough for the new professionals to work to guard their status and prevent use of the title by those outside the accounting organizations.

During the twentieth century the accounting profession in New Zealand developed along similar lines to the discipline overseas. In 1966 the NZSA reworked the categories for membership and removed the classes of public and registered accountants. In their place was the one designation for fully qualified members, that

²⁶² Appendix E.

²⁶³ Olssen and Hickey (2005), p160.

²⁶⁴ Ibid, p77.

of chartered accountant. This title had been adopted in other countries.²⁶⁵ It conveyed to the general public, that is potential clients, the message that the professional accountant had legal backing. The term “chartered” implied that the government had given special recognition to the profession. For the next thirty years this was the only class of membership in the NZSA.²⁶⁶

Apart from increasing numbers, the proportion of women becoming chartered accountants and gaining certificates of public practice did not show any significant changes from earlier in the century. The percentage of women moving into public practice continued to be less than that of men. In the decade ending in 1996 just over one third of new members were female but they comprised only fourteen percent of those gaining certificates of public practice.²⁶⁷

In 1996, recognizing the changes that had taken place in New Zealand society in the last quarter of the twentieth century and the new demands on accountants as professionals, the NZSA altered its name and membership categories. The Society now became the Institute of Chartered Accountants of New Zealand (ICANZ) and three Colleges were introduced; chartered accountant, associate chartered accountant and accounting technician.²⁶⁸ Again, the term “College”, used in other professions, such as medicine, implied a degree of professional behaviour that the general public would recognize and be assured would apply to the work done by the accountant. Chartered accountants, as elsewhere in the world, are the highest qualified practitioners of accounting and with certificates of public practice are eligible to

²⁶⁵ Lee in Lee et al. (1996), p175. This occurred in Scotland as early as the mid 1800s.

²⁶⁶ Appendix C.

²⁶⁷ Seventeen issues of the *Accountants Journal* between 1986 and 1995 were sampled for admission numbers.

²⁶⁸ Appendix D.

become partners in public accounting firms. The audits of certain organizations continue to be performed only by chartered accountants in public practice. Members in this category have undergone the most stringent professional development. Training takes seven years, four at tertiary level and then three in an approved training organization. Public accountants and partners of accounting firms must be chartered accountants.

Associate chartered accountants have fewer requirements for membership than have chartered accountants, but they are still involved in professional accounting related work.²⁶⁹ Associate chartered accountants have a similar length of training. But after four years of study at tertiary level their further training does not have to be at an approved training institution and they do not have to have acquired the second level of the professional competence examinations.

Both these categories, chartered and associate chartered accountants, are more likely to be occupied by men than women, although in recent years equal numbers of men and women are entering them.²⁷⁰ Of the three categories the least qualified is that of accounting technician. This category has the fewest requirements for entry into membership of ICANZ. The work carried out by the technician assists the chartered accountant.²⁷¹ Only four years of training is needed and this does not have to be at tertiary level.²⁷²

²⁶⁹ Ibid.

²⁷⁰ New Members lists in *Chartered Accountants Journal* 2004 to 2006.

²⁷¹ Appendix D.

²⁷² Ibid.

These categories defined more distinctly the work and the level of professionalism of those practising accounting. The professional accountant, who is the face of accounting, is the chartered accountant. Associate chartered accountants and accounting technicians may belong to ICANZ, and as such are members of a profession, but to the general public they are not the important representatives of the accounting profession.

The College of Associated Chartered Accountants was open only for five years. It was closed to new members in 2001 but was reopened in 2006, following a survey of members. It will be interesting to see if a gender factor becomes important in this College in the next few years. In a number of articles in 2006 ICANZ's Chief Executive, G. Muriwai, put forward the reasons for the proposed re-opening.²⁷³ He stated that the Institute had a statutory obligation to ensure that the public interest was maintained by controlling those practising accounting. It could only do this, Muriwai said, if all these people were actually members of the New Zealand Institute. At present there was the prospect of some people with training in accounting, practising without belonging to ICANZ. Muriwai quoted the 2001 Census that showed that more than half of those who were in accounting or finance related work did not belong to the Institute and in 2006 just under half of all students completing third year accounting did not join ICANZ. It would be interesting to study what type of accounting work those who were not members of ICANZ were doing and the proportion of males to females. Some of these people may have a commerce degree but not undertaken further studies to become qualified Chartered Accountants.²⁷⁴ Others may be members of accounting associations overseas. By reopening the

²⁷³ Muriwai (2006), p6.

²⁷⁴ Ibid, p6.

College of Associate Chartered Accountants the accounting profession has moved to enlarge its area of influence so that this now encompasses those doing accounting related work, for example, bookkeeping. The New Zealand Institute needed to control the work done by these people and it considered that it was better positioned to do this if they were members.²⁷⁵

Another point to note is the type of membership that women have in the Institute today. Women are as likely to be new members of the College of Chartered Accountants as men and are three times more likely to be members of the College of Accounting Technicians than men.²⁷⁶ As discussed later in this thesis, this may have implications for the profession if, in the future, society considered that because there were almost equal numbers of female chartered accountants as male then accountancy would become a profession associated with women. Thane noted that under critical perspectives theory too many women in a profession could adversely affect a profession's standing.²⁷⁷ Further, the accounting technician category is most similar to occupations such as bookkeeping and women being more inclined to become accounting technicians than chartered accountants may be a sign of women segregating themselves within the profession. If the lower status parts of the profession are feminized males may be more likely to be found in the chartered accountancy and public accounting areas of the profession. It is interesting, and may possibly be of concern to the profession that women are more likely to join the lower qualified and lower status areas of the accounting profession. Why this is so, and more particularly why is this occurring at this time, more than thirty years after the

²⁷⁵ Ibid, pp6 and 7.

²⁷⁶ New Members lists in *The Accountants Journal*, 1980 to 2005.

²⁷⁷ Thane (1992), p311.

Women's Liberation Movement, and with apparent equal employment opportunities in New Zealand, needs further investigation.

In New Zealand the professionalization of accounting followed the same steps as in other countries and in other professions and women were affected by this in the same way. Professionalization began in the nineteenth century with the formation of several small accounting associations. But the first major milestone was in 1908 when the New Zealand Government passed an Act establishing the New Zealand Society of Accountants (NZSA). This body, now called the Institute of Chartered Accountants in New Zealand (ICANZ), has remained the main accounting association in New Zealand and its categories of membership show well how accounting has developed as a profession. The initial categories of public and registered accountants reflected the distinction between the self-employed and the employee. The title of chartered accountant highlighted the distinction of being qualified and recognized by the state and the new colleges repeated similar membership classifications and divisions in other professions, such as medicine. Women have always been able to enter the New Zealand Institute but for much of the twentieth century they have been very much in the minority in the profession. The next section of this thesis explores the role women have played in the professional association.

CHAPTER FIVE: Women in Public Accounting until the 1980s

Social conventions and workplace practices largely determined the late nineteenth and twentieth century role that women played in the professions, including accounting.

The outcomes of these social pressures were evident in the type of paid work that New Zealand women tended to do, not only in the professions, but in the wider workforce. The nature of these pressures and their outcomes were not confined to New Zealand women. Restrictions were present in twentieth century western societies, limiting the careers of many females, including professionals.²⁷⁸ Social factors influenced the employment opportunities of women just as they helped shape the development of the accounting profession and the position of women within it. In this chapter, female accountants are placed within the wider context of New Zealand society. The experiences of these women are compared with that of women in accounting overseas during the first three quarters of the twentieth century. In the chapter following this, these experiences are contrasted with women's participation in the New Zealand accounting association, the NZSA.

The late nineteenth century was a time of significant political change for New Zealand women. It was also a time when women began to experience changes in employment opportunities albeit less so in life-style expectations. For some years in the latter part of the 1800s women had campaigned for the right to vote. Their fight was strongly supported and the campaign was carefully and forcefully conducted.²⁷⁹ In 1893, New Zealand achieved a notable first when the Government legislated to give women the right to vote in general elections. The fight for the franchise was part of a wider movement for women to have a more public voice in society. This movement,

²⁷⁸ Epstein (1971), p2.

²⁷⁹ Coney (1993), p13.

frequently referred to now as the first wave of feminism, focused on the role of women in New Zealand society and the opportunities that women had in that society. There were some successes. Achieving the franchise was one. Another success was the ability and opportunity for New Zealand women to be able to work in a wider range of occupations, thus giving them greater involvement in economic decision-making.²⁸⁰

There was a twofold shift in women's employment, in occupation and in numbers, at the beginning of the twentieth century. During the nineteenth century and until World War Two, domestic service was the major area of paid employment for women in New Zealand.²⁸¹ From the late 1880s, however, an increasingly greater number of women preferred to work in factories, mainly because, in comparison to domestic service, the hours of work in the factories were shorter and the pay was better.²⁸² Throughout this period there was a steady increase in women's participation rate in the labour force. In the 1890s fifteen percent of adult women were in paid work.²⁸³ By 1945 this had increased to a little less than thirty percent.²⁸⁴ New Zealand women were entering the workforce in greater numbers as it became more socially acceptable to be in paid work. At the same time women were moving away from work in homes to workplaces outside the home, to factories and then offices.

The growth of businesses in the early part of the twentieth century brought about a corresponding growth in shop and office work and women readily moved into this area of white collar employment, an area that included occupations such as

²⁸⁰ Cooper in Brookes et al. (2003), p22.

²⁸¹ Coney (1993), p211.

²⁸² Ibid, p210.

²⁸³ Ibid, p211.

²⁸⁴ Horsfield (1988), p257.

bookkeeping. In 1901, for example, a little over seven percent of working women were engaged in clerical work. Twenty five years later this figure had increased to more than twenty seven percent of the female workforce.²⁸⁵ Why this was so has been discussed by a number of researchers. Emery et al., for example, summarized Coney's analysis of this change in employment.²⁸⁶ She identified a number of factors that separately or in combination influenced this change. Significant were New Zealand's growing egalitarian attitudes, the development of an education for girls that in general matched that of boys²⁸⁷ and a history of colonial women working side by side with men. More New Zealand women were in paid employment, but there were limitations.

At different times during the twentieth century, changes in the level of New Zealand women's participation in the workforce could be attributed to particular events. For example, their participation was lower during the Depression of the 1930s, when women had difficulty obtaining work, but higher during the two World Wars, when women were encouraged to join the workforce and temporarily replace the men who were fighting overseas. It was during the wars that women were given the opportunity to work in areas that were predominantly male. During the First World War British women were more likely to be employed in male dominated occupations than were New Zealand women.²⁸⁸ However, even in New Zealand, women were at these times more prominent in the workforce than before.²⁸⁹

The extent of this involvement is open to debate. Montgomerie, for example, has proposed that "wartime change in women's roles was more limited than some alarmist

²⁸⁵ Olssen and Hickey (2005), p109.

²⁸⁶ Emery et al. (2002), p10.

²⁸⁷ Fry (1985).

²⁸⁸ Nolan (2000), p33.

²⁸⁹ Montgomerie (2001), p177.

contemporary commentators suggested."²⁹⁰ Montgomerie suggested that, in fact, the work that women did during the war years was still divided along gender lines.²⁹¹ Black, studying the role of women in the United Kingdom Army Pay Department during the First World War, noted that by 1919 there were almost three hundred female superintendents versus almost fifteen hundred male paymasters.²⁹² Whatever type of employment women had during the two wars, when they were over women were firmly encouraged to leave this work and go back to their pre-war occupations, allowing returning servicemen to be re-employed. Women's wartime experience of paid work and employment in a wide range of occupations was temporary. "Women were expected to replace men, but not displace them."²⁹³

Improved work opportunities for women, even if temporary, did not apply across New Zealand society. Women were still expected to be wives and mothers, not in paid employment. From the beginning of the twentieth century until after World War Two, married women were less likely to be in paid employment than women who were single. In 1945 eighty three percent of working women were not married and even as late as 1961 only sixteen percent of all New Zealand women were married and in the workforce.²⁹⁴ In the early part of the twentieth century it was acceptable, and perhaps expected, for young women to be in paid employment in the years between leaving school and getting married, but not once they were married. In New Zealand society the male was head of the household and society acted as if he was the only breadwinner. This assumption was idealistic. The reality was that there were many households with children but no male parent. They were so common that during the

²⁹⁰ Ibid, p12. See also Nolan (2000), p14.

²⁹¹ Ibid, p187.

²⁹² Black (2006), p203.

²⁹³ Montgomerie (2001), p18.

²⁹⁴ Horsfield (1988), p257.

first half of the twentieth century New Zealand governments introduced a variety of pensions to help women who had dependents but no spouse.²⁹⁵

The effects of this social expectation that women were homemakers rather than paid workers were also seen in income and type of employment. Women's wages were traditionally about half that of men's and they were ineligible for promotion, usually on the grounds that women were going to stop working when they married.²⁹⁶ Men had preference in jobs and it was assumed that women's priority was the family.²⁹⁷ Even within the office, a major area of employment for women, women's work was different from that of men. Women were usually subordinate to their male colleagues.²⁹⁸ The reason given frequently was that if a woman was not going to be long in the workforce there was little incentive for employers to promote her or use company resources to train her for senior positions. Also it was not socially acceptable for women to be in a position of authority over men. Women may have won political equality but they did not have total equality in society and in the workplace.

Overseas, women were experiencing similar opportunities and limitations. Westcott and Seiler described how, in the United States, women were exhorted to participate in the workforce during the Second World War as men left to join the armed forces.²⁹⁹ Women moved into occupations in which they had not participated, to any great extent, since the First World War. But then after the Second World War, as in New

²⁹⁵ Nolan (2000) Widows' pension, introduced by the Ward government in 1911 (p81) and the Deserted Wives Act 1936 passed by the Reform government (p137).

²⁹⁶ Cooper et al. in Brookes et al. (2003), p65.

²⁹⁷ See Nolan (2000) for an in depth discussion of the issue of domesticity in New Zealand in the twentieth century. Also Aitken (1975) pp26-30.

²⁹⁸ Aitken (1975), p22.

²⁹⁹ Westcott and Seiler (1986), p65.

Zealand, Australia and Britain, American women were encouraged to leave their wartime work.

Discouraging women from staying in higher status occupations emphasized western societies' expectation that women's place was in the home as wife and mother. In the years after the Second World War, for example, the ideal woman was portrayed as a good wife and mother. Advertisements in the press and on television as well as pictures and articles in women's magazines promoted the housewife, a woman who stayed at home and looked after her family. This movement succeeded to some extent. There was a baby boom from 1946 until 1961 and employment statistics for the period showed that women's participation in the paid workforce continued at a level more comparable to pre-wartimes than wartimes. Nolan attributed this to government policy on employment, housing and social security.³⁰⁰ As a consequence, it was not until after the early 1960s that females as a percentage of the labour force reached wartime levels.³⁰¹

In spite of these limitations, new employment trends for women began to emerge after World War Two. In New Zealand, the expansion of the economy led to a greater demand for workers than could be filled only by men and unmarried women. The government therefore encouraged married women to re-enter the labour force. For example, the baby boom of the late 1940s and 1950s led to a shortage of nurses and teachers. This forced the government to recognize that trained female teachers, who

³⁰⁰ Nolan (2000), p17.

³⁰¹ Horsfield (1988), p257.

had left the service to marry and raise families, were able to become teachers again, especially once their children had left home.³⁰²

In western societies from the 1960s the proportion of the workforce that was female rose, steadily and gradually at first, but then with greater impetus. In the United States Westcott and Seiler suggested that this was because the Korean and then Vietnam Wars took a significant number of men out of the workforce and this, coupled with a booming economy, forced employers to look to women to fill vacancies.³⁰³ New Zealand participated in these two wars, but to a far lesser degree than the United States. However, New Zealanders were experiencing the same global events and influences as in the United States, Britain and other countries. Consequently, there was a rise in female participation in the New Zealand workforce similar to that in the United States, because the economy needed women.

It was in this climate of change that women broadened their white collar employment from clerical work into the professions that were the prerogative of men. At the beginning of the century, a few women, who were well-educated and from middle class homes, worked as doctors or lawyers. However, professional women were more likely to be nurses or teachers, occupations that reflected the traditional role of women as nurturers.³⁰⁴ The two occupations were "caring" professions and hence considered to be more suitable for women. The number of women who entered teaching and nursing was so large in proportion to the total number of women in the workforce that, both here in New Zealand and overseas, there was a higher percentage of women than men doing professional work. In the United States as late as 1960, fourteen

³⁰² Nolan (2000), p197.

³⁰³ Westcott and Seiler (1986), p59.

³⁰⁴ Olssen and Hickey (2005), p105.

percent of women were in professional occupations compared to eleven percent of males. Although there were more women than men in teaching and nursing, women were not in senior positions in either profession. Two thirds of the women in the United States at that time were either in supporting roles in the medical and health services or were school teachers, rather than school principals.³⁰⁵

Whether these occupations are indeed professional, or should be considered semi-professional, is open to debate. Olssen and Hickey commented that "occupations dominated by women took longer to professionalize, if indeed they ever did."³⁰⁶

Semi-professionals had less autonomy and were more closely supervised than professionals. Crompton suggested that the female dominance in the semi-professions of nursing and teaching reflected "the cultural status of women and the competing role of domesticity".³⁰⁷ It was teaching and nursing in particular that accounted for a significant number of New Zealand women in the 1901 census declaring themselves to be professionals, making this at that time the third largest occupational group for females.³⁰⁸ In 1936, almost one in seven women in the workforce in New Zealand was a nurse or a teacher.³⁰⁹ Intelligent women needing to or wishing to become employed were encouraged to become a teacher or a nurse rather than consider other professional occupations. Belgrave noted that in medicine in the early part of the twentieth century there was a tendency for women to favour nursing over being a doctor.³¹⁰ He concluded that nursing was easier to enter and a less expensive area of study for women. In addition, nursing was socially acceptable, being a nurturing

³⁰⁵ Moore (1970), p68.

³⁰⁶ Olssen and Hickey (2005), p104.

³⁰⁷ Crompton (1987), p106.

³⁰⁸ Olssen and Hickey (2005), p104.

³⁰⁹ Ibid, p104.

³¹⁰ Belgrave (1988), p55.

occupation, and was deemed more suited to women who were destined to become mothers.³¹¹ Coney noted that women were thought to be successful at teaching because they used their feminine instincts.³¹²

Excluding teaching and nursing, the twentieth century history of women in the recognized professions in New Zealand reveals a relatively low level of female participation and contribution. In the first quarter of the century in New Zealand very few women were practising as professionals in occupations other than teaching and nursing. Architecture and engineering were not open to women. There were a few female doctors and lawyers (the 1901 census, for example, listed six women as doctors³¹³) but the difficulties they had training and working have been well documented.³¹⁴ Female medical students faced hostility as trainees and they had difficulty acquiring positions once they were qualified.³¹⁵ When these women were able to get employment in medicine they were treated as "lady doctors", continuing to "fulfil the social roles that were consistent with late nineteenth century norms of behaviour acceptable for middle class women."³¹⁶ Women continued to enter the New Zealand medical profession but they remained in a minority in the higher status areas of the profession. In the 1936 census, less than ten percent of doctors were female.³¹⁷ In 1971, women were almost fourteen percent of hospital doctors and six percent of general practitioners.³¹⁸

³¹¹ Ibid, p55.

³¹² Coney (1993), p206.

³¹³ Ellis and Wheeler (1991), p13 and Olssen and Hickey (2005), p104.

³¹⁴ Olssen and Hickey (2005), p206.

³¹⁵ Belgrave (1988), p50.

³¹⁶ Ibid, p45.

³¹⁷ Olssen and Hickey (2005), p104.

³¹⁸ Appendix I. Lawrence (in Spencer and Podmore (1987) p148ff) argues that "gender was a key variable in the decision of women general practitioners to practise single-handedly" because, among other reasons, it gave women the independence they needed to cope with the demands of work and family.

A similar pattern was observed in Britain. In 1945, only nineteen percent of doctors practising in the United Kingdom were women.³¹⁹

Gatfield made a comprehensive study of women in the legal profession in New Zealand during the twentieth century. She found a participation rate for female lawyers similar to that of female doctors. In the 1901 census in New Zealand only one quarter of a percent of lawyers was female and in 1936 women were still less than one percent of qualified legal practitioners. Gatfield showed that for much of the century the demand for female lawyers remained low but, as happened in the general workforce, demand rose during the World Wars, decreasing during peacetime. She commented that women continued to receive mixed messages from the profession as regards their suitability as lawyers until late into the century.³²⁰ Her conclusion was that women occupied a low status in the legal profession in New Zealand and there had been "silent opposition to their advancement."³²¹

Some researchers have determined that how women are employed is a reflection of their status in society.³²² Hughes called this a "valuable indicator" and Cooper agreed.³²³ If this is so, then the type of work and the level of the work that women have had in the professions in New Zealand in the past century should provide an indication of their position in New Zealand society. Therefore the place that women hold in a profession, such as accounting, would be seen in the work they have carried out. In other words, the significance of how women are employed in accounting is not just in relation to the number of women practising as public accountants but also

³¹⁹ Thane (1992), p309.

³²⁰ Gatfield (1996), p144.

³²¹ Ibid, p326.

³²² Hughes in Bunkle and Hughes (1980), p118.

³²³ Cooper (2001), p241.

concerns what positions these women have held doing accounting and accounting-related work in businesses.³²⁴

As with the general workforce participation of women, major events in the history of New Zealand caused fluctuations in the number of women in the professions. During the Depression, for example, employment in the professions fell as less work became available. In the 1930s there was a decrease in both the number and percentage of women in many professional occupations. Olssen and Hickey noted that in the 1926 census over three and a half percent of those who stated they were public accountants were women. Yet just ten years later, in 1936, women were only just over one percent of public accountants. A similar fall was recorded for pharmacy and dentistry.³²⁵ Until the 1970s, the number of women in the professions in New Zealand remained low.

There were several factors that made it possible for some women to become professionals. These included education, subject preference at school and male relatives already in the profession. Coney noted, for example, that one of the reasons why there was a significant change generally in women's employment in New Zealand at the beginning of the twentieth century was the development of an education for girls that paralleled that of boys. More young girls were able to continue their education in secondary school.³²⁶ Career opportunities began with subject choice at secondary school. When the tertiary sector expanded in the late nineteenth century and white collar work, such as office work, became popular, the curriculum altered to accommodate this and thus prepare school leavers for office work.

³²⁴ Whiting and Wright (2001), p194.

³²⁵ Olssen and Hickey (2005), p104.

³²⁶ Coney (1993), p 211.

Commerce-related subjects became popular with both boys and girls, an important precursor for many young people who later entered accountancy. At the annual general meeting of the NZSA in 1928 one member from Otago is quoted as mentioning that both girls and boys were studying accounting as a subject. Taking commerce subjects at school was good preparation for employment, although at times this had interesting repercussions. In 1922, a correspondent in the *Accountants' Journal* commented on the response to a query by the Board of Governors of Otago Boys' High School about the teaching of commercial subjects. Otago Boys' High School revealed that their commercial subjects were not taught by qualified teachers. Otago Girls' High School reported that their commerce teacher had a diploma of Commercial Accountancy from the University of New Zealand. The correspondent went on,

It is anticipated ...that the commercial affairs of the Dominion will be in the hands of the women of the coming generation and that the men will be engaged in other occupations.³²⁷

It is not clear if the correspondent was alarmed at this situation or thought it was a humorous but unlikely possibility.

Although all subjects in schools were technically open to both girls and boys, gender segregation was evident. Commercial subjects in schools for most of the twentieth century were usually bookkeeping, shorthand and typing. Girls predominated in taking shorthand and typing but there were similar numbers of boys and girls in bookkeeping classes. It was generally considered that shorthand and typing were suitable for girls because these subjects did not demand a great deal of thinking.³²⁸

³²⁷ *The Accountants' Journal*, July 1922, p51.

³²⁸ Fry (1985), p35.

Bookkeeping later in the century became Accounting and Economics, subjects that are taught in secondary schools today. Anecdotal evidence indicated that women who entered accounting in the first half of the twentieth century often had a liking for mathematics and a decided dislike of the idea of becoming a teacher.³²⁹ J. Kerr, who in 1946 became the first female lecturer in accountancy in Australia, said

I didn't want to nurse. I didn't want to teach. I didn't want to be a secretary. I'd done well in commercial subjects at school and accountancy seemed a natural extension from this.³³⁰

For many of the women who wished to become accountants, family influence was significant. Whether or not a woman had male relatives or close family friends already working in the profession appeared to be an important factor in determining her interest in the profession. This family connection was often evident overseas among the women who first attempted to become professional accountants. In Australia, one of the first women to seek admission to an accounting organization had a brother who was employed as a government statistician.³³¹ In Ireland, one of the first female applicants had a father who was a member of the Irish Institute while another applicant was the daughter and granddaughter of Irish Institute members.³³² A few decades later, in New Zealand, family influence was still an important factor determining career choice. Eight women, who joined the NZSA in the 1940s and 1950s, were asked why they became accountants.

(The women) came from families who valued education and encouraged their daughters to higher study. Some women appeared to gravitate towards accounting as an alternative to other careers for intelligent women, such as nursing and teaching. Their mentors were male.³³³

³²⁹ Emery et al. (2002), p20. Also Lord and Robb (1993), unpublished interview of Iris Orchard.

³³⁰ Cohn (1991), p32.

³³¹ *Australian Society of Accountants*, Melbourne (1962), p26.

³³² Robinson (1964) pp178 and 181.

³³³ Emery et al., (2002) p21.

While it helped to have had an education that led into commerce or to have had male relatives who were accountants, there were other factors that hindered women wanting to become qualified accountants.

In many western countries at the beginning of the twentieth century, the first barrier for women wishing to become accountants was not being able to gain entry to the professional accounting associations. Women often found that they were not eligible to become members of these associations or even to acquire the accounting qualification necessary to practise accounting. The very nature of accounting as a profession, its origins and relationship to other professions, meant that for some women they simply were not allowed to become an accountant. When restrictions were lifted later in the century, and women could sit accounting examinations and then become members, other barriers became apparent.³³⁴

Women in Australian and British Accounting Associations

The accounting profession did not readily accept women as members. Although early in the century aspiring female accountants in Britain and Australia often had family connections with the profession, women were still struggling to gain admission as members of their major national associations. H. Smith in England, who had been practising as an accountant since 1878, repeatedly applied to be admitted to the English Institute of Chartered Accountants but she was not successful until 1919, a few months after the English Institute altered its rules to make it possible for women to be members.³³⁵ Smith could have become a member of at least one other British accounting association. The London Association of Accountants, for example, began

³³⁴ Parker (2004), p75.

³³⁵ Robinson (1964), p179.

admitting women from 1909 and Smith may have been a member but this is not recorded in the literature published to date.

If Smith did not join the London Association it may be because the English Institute was more prestigious than the London Association with members of the Institute having higher status in their communities. It could also be that where Smith was practising, the English Institute was the logical organization to join or perhaps the title of Chartered Accountant was important for her. Despite some accounting associations accepting women there was still opposition to women being professional accountants. In 1923 the British accounting journal, *The Accountant*, which in 1891 had noted that there was one woman practising accounting as a professional, published a letter from a correspondent who thought accounting was unsuitable as an occupation for women. The correspondent scorned the attempt of the Society for Promoting the Employment of Women for encouraging the Council of the English Institute to admit women.³³⁶

Elsewhere in Britain, women were also having difficulty joining accounting associations. It was not until 1923 that a woman, I. G. Guthrie, was admitted to the Scottish Institute of Chartered Accountants. In 1925 a woman was first admitted to the Irish Institute of Chartered Accountants.³³⁷ Emery et al. have noted that it was the passing of the Sex Discrimination (Removal) Act by the British Parliament in 1919 that made it possible for women in Britain to be able to enter the accounting profession, as well as other professions.³³⁸ However, being eligible to enter an occupation was not the same as remaining in that occupation. Walker noted that despite the passing of the Sex Discrimination (Removal) Act few women became

³³⁶ Ibid, p179.

³³⁷ Ibid, pp179 to 181.

³³⁸ Emery et al. (2002), p22.

members of British accounting associations. He attributed this to the obstacles that women still encountered in their desire to become professional accountants. Obstacles such as the marriage bar, which forced women to leave their jobs when they married.³³⁹

Individual women like Smith and Guthrie were not alone in pushing for female membership of accounting organizations. Their efforts were supported at different times by a number of women's groups. The Scottish Institute's sesquicentennial book noted that in the mid-nineteenth century the Scottish Women's Liberal Federation objected to the wording of the Scottish Accountants Bill. The Federation did so on the grounds that the wording of the Bill excluded women from registration with the Institute. The Scottish Institute's book also noted that in England in 1894 the Society for Promoting the Employment of Women petitioned the Institute of Chartered Accountants of England and Wales to make it possible for women to be admitted.³⁴⁰ This was the move that upset the correspondent to the British accounting journal, *The Accountant*, in 1891.

The Australian accounting associations also made it difficult for women to become members. A number of associations had been established in Australia in the latter part of the nineteenth century and within a few years women were applying for membership.³⁴¹ In 1899, for example, a Miss Fenton unsuccessfully requested entry into the Incorporated Institute of Accountants of Victoria. Miss Fenton had family links with accounting for she was the sister of the then Victorian Government

³³⁹ Walker (2006), p187.

³⁴⁰ *Institute of Chartered Accountants of Scotland* (2004), p41.

³⁴¹ Other Australian accounting related organizations that were formed around this time included the Incorporated Institute of Accountants (1995), the Federal Institute of Accountants (1894), the Society of Accountants (Incorporated) and the Auditors of Victoria (Incorporated). Source: Nolan (1989).

Statistician.³⁴² A year later members of the Victorian Institute rejected the recommendation to admit women even though six councillors spoke in favour of the proposal and only one against.³⁴³ The number of councillors that spoke for the proposal suggests that the issue of women becoming members of the Institute was one that had some support among Victorian accountants; not enough, however, to allow women entry at this time.

Although the proposal was rejected and women were not admitted to the Victorian Institute, there were women practising as accountants. The Victorian census of 1901 showed four hundred and fifty seven public accountants and seven trustees and executives, of whom less than one percent were females.³⁴⁴ However, what is not clear is the type of accounting work that was being done by these women. They were not members of professional accounting associations and may not have sat professional examinations. In 1912 the Victorian Institute members again rejected the proposal to admit women to examinations and therefore membership. However, in 1916 the Council of the Victorian Institute decided that women could sit the examinations and thus receive the qualification necessary for them to be able to do professional accounting work. But women still could not become members of the Institute.

This partial change of heart was one of the consequences of the First World War. With many men away fighting in Europe women were encouraged to take their place in the workforce. It was, therefore, probably more because of a lack of qualified male accountants than a general acknowledgment of the worth of women as accountants

³⁴² *Australian Society of Accountants*, Melbourne, (1962), p26.

³⁴³ *Ibid*, p26.

³⁴⁴ Nolan (1989), p3.

that brought about this change. Two years later, in 1918, three women were finally granted admission to the Victorian Institute on the same conditions and terms as men.³⁴⁵ In 1920 one of these women, E. West, became the first female associate of the Institute and she was also the first female accountant in local government in Victoria.³⁴⁶ The number of women in the Institute then rose quickly. In 1919, thirty eight women were admitted by examination and in 1920 a further thirty one were admitted.

Another Australian association, the Federal Institute of Accountants (Australia), which was formed in 1894, is recorded as twice refusing an application from a woman for membership, first in 1902 and then in 1911. This was on the grounds that the Articles of Association of the Federal Institute did not permit women to be members. The minutes of the meeting recording the 1902 refusal noted that "the Secretary was instructed to say that under no circumstances could the application be considered."³⁴⁷ The Institute eventually admitted women in 1925, but only after altering its Articles of Association.³⁴⁸

Women in Canadian and American Accounting Associations

Across the Atlantic women were also having difficulty being accepted into professional accounting associations. In Canada in 1885, a woman was admitted to a chartered accounting association.³⁴⁹ There was, however, pressure for women to be refused admittance. In 1896, for example, the Institute of Chartered Accountants of Ontario voted to exclude women on the grounds that "the employment of women

³⁴⁵ *Australian Society of Accountants* (1962), p26.

³⁴⁶ Cohn (1991), p31.

³⁴⁷ *Australian Society of Accountants* (1962), p53.

³⁴⁸ *Ibid*, p53.

³⁴⁹ McKeen and Richardson (1998), p515.

clerks was detrimental to the value of male labour."³⁵⁰ The result was that although in 1891 thirteen percent of accountants and auditors were women, by 1910 women were no longer in state or national accounting associations. However, in 1919, women were once again able to be members of most of the Canadian accounting associations.³⁵¹

In the United States, the professionalization of accounting also led to the creation of associations. These organizations, too, were at first reluctant to include women.

Admission into American accounting associations came at about the same time as in New Zealand, in the first decade of the twentieth century. Although one woman had been listed in the New York business directory from 1797 until 1802 as an uncertified public accountant, it was not until 1899 that a woman, C. Ross, was registered as a certified accountant. By 1910 twelve women were licensed to practise, having received their Certified Public Accountant certificates.³⁵²

The first hurdle for women to become public accountants was gone. By the 1930s, in western societies the barrier to women becoming members of accounting associations had been removed. Women were able to enter the accounting profession, become qualified accounting practitioners, members of the accounting associations and employees in public accounting firms. However, differences appeared in the career opportunities between male and female accountants. Women found it difficult to gain employment let alone progress within the profession. In 1947 de Motte Quire listed some of the more common reasons given by American accounting firms for not employing women:

³⁵⁰ Allen and Conrad in Smythe et al. (1999), p257.

³⁵¹ McKeen and Richardson (1998), p516.

³⁵² Westcott and Seiler (1986), p41.

Women in offices were messing around;
 Junior men did not like working under women;
 Wives objected to women being with their husbands on out of town audits;
 Women were more gullible on an audit and hence more likely to be fooled by clients.³⁵³

de Motte Quire was concerned that these reasons were widely used to discriminate against women accountants. Later in her article she noted that "the pioneering days of women in the profession should now be over."³⁵⁴ These reasons show that in accounting the social expectations of women had not altered greatly from the beginning of the century. There were people within the profession who believed that women should not, or would not, be working once they were married and that therefore women could not approach accounting as a career. These people felt that women were playing at being accountants, not taking the profession seriously. They did not believe that women should be accountants; and furthermore, that women were unsuited for the profession. If women were not progressing within accounting then the people who held these opinions were the decision-makers within the accounting firms, those in senior positions. In some cases these people were supported in their opinions by their wives, who were nervous about their husbands working with women.

Then there were the male colleagues of the female accountants, who resented women being promoted over them. These men held to the belief that in the workplace women should not be in superior positions to men. Competence and seniority were not valid reasons for promoting women over men. The reasons quoted by de Motte Quire show these attitudes were held by enough people in the accounting profession to make a difference to American women in the profession; a difference that was significant

³⁵³ de Motte Quire (1947), p75.

³⁵⁴ Ibid, p76.

enough for her to write her article. These reasons also help to explain why gender neutral and gender asymmetry theories were proposed by some researchers in the second half of the century. If women were relatively few in number in the profession then by necessity they would be working in an environment that was structured for a male working lifestyle. That is, one where accountants were expected to remain working for long periods that were not punctuated by leaving to have children. With few women working as public accountants there were also few opportunities for men to become used to the idea that women could be promoted.

Thirty years later, when Westcott and Seiler summarized the history of women in accounting in the United States in the twentieth century, they noted that in every decade women had problems being accepted as accountants and progressing in the profession. Westcott and Seiler agreed with de Motte Quire that in the 1940s, thirty or more years after women had been admitted into the American accounting organizations, there was still a lack of acceptance of female Certified Public Accountants. As a result, American women wishing to practise as qualified accountants after the Second World War were either setting up their own public practice or moving into industry or government.³⁵⁵

Westcott and Seiler found that accounting work was not being given to women in public practice accounting firms and, if women did manage to be employed in these firms, it was rare for these women to become partners there. In the 1950s, American male accountants were still rationalizing their discrimination against female

³⁵⁵ Westcott and Seiler (1986), p53.

colleagues.³⁵⁶ Consequently, public accounting, the "face" of the profession, was an area that women did not enter as readily as they did industry or government employment.³⁵⁷ In this way women found themselves being segregated, and segregating themselves, in the profession, one of the consequences of the biased attitudes towards women. Gender asymmetry theory provided a rationale for this segregation.

The accounting profession in New Zealand, too, remained a male domain. Comparatively few women became members of the main accounting associations and still fewer practised as public accountants. To date there have been fewer women practising as public accountants than men, fewer women partners in specialist accounting firms, and fewer women employed full-time in accounting.³⁵⁸ Just as did de Motte Quire in the United States in 1947 so some people in New Zealand were studying the place of women in the accounting profession. In 1955 a keynote speaker at the Seventh Convention of the NZSA raised this issue. T.A.Hiley, a partner in an accounting firm in Brisbane, and at that time a member of the Queensland legislature, spoke on "Accounting in the Post-War Decade" in the Fourth Technical Session of the Convention. His brief had been to look at accounting in the 1950s, the post-war decade, and the future of accounting. His reported comments showed that he acknowledged the place that women had in the profession but that he was aware of the difficulties they had gaining promotion and making a career in accounting. His vision of accounting in the coming years included women and he was cautiously optimistic that they could play a more significant role than they had to date. He acknowledged the input that women had made in "subordinate accounting positions" but he also

³⁵⁶ Ibid, p57.

³⁵⁷ Ibid, p51.

³⁵⁸ Neale (1996), p22.

noted that they were not progressing within the profession.³⁵⁹ In general, Hiley was optimistic that women would be able to be promoted in accounting. He used as an example a female accountant, Professor Mary Murphy, who had visited New Zealand the previous year on her return journey to the United States after being a Fulbright Scholar in Australia. Her visit merited a mention by the President of the NZSA in his annual report that year.

I think it is true to say that we were somewhat sceptical about a women professor when the idea of this visit was first mooted. However Doctor Murphy came, and she conquered....(Her) visit proved of interest and benefit to the hundreds of members who were fortunate enough to hear her addresses.³⁶⁰

Hiley made it clear that accounting would most probably follow other professions, such as law and medicine, and eventually have women in senior positions. He postulated that the reason for women not advancing in accounting stemmed from the conservatism of the profession. Hiley acknowledged that his fellow male accountants bore some responsibility for this inequality. He considered that they needed to change their attitudes towards female accountants. But Hiley did sound one note of caution. He said that women would never be "numerically equal (in the profession) because of marriage and preoccupation with housewifely duties."³⁶¹ These were restrictions that Hiley said would limit women in all professions, not just accounting.

Hiley reiterated the constraints that accountants such as de Motte Quire had identified a few years earlier: women not progressing in the profession, job segregation with women doing less important work and women not playing an equal role with men in the development of the profession. The conservatism that Hiley said was the reason

³⁵⁹ Hiley (1955), *NZSA Seventh Convention Proceedings*.

³⁶⁰ *NZSA Yearbook* 1953/1954, p46.

³⁶¹ Hiley (1955), *NZSA Seventh Convention Proceedings*.

for the constraints on female accountants reflected the male, middle class Victorian origins and nature of the profession. Women were to be wives and mothers not career professionals. Hiley's statement that accounting would follow medicine and the law in one day having women in senior positions, was in effect acknowledging that this was already happening in the older professions. However, Gatfield did not find this situation in her study of the legal profession in New Zealand.³⁶² Women were few in number in the professions, including accounting. The workplace was not structured to suit women who were wives and mothers and social attitudes limiting women's careers prevailed. Gender neutral theory anticipated that if the number of women were to rise, then the workplace would be restructured to make it easier for women to have careers in the professions. Gender asymmetry theory acknowledged the biased attitudes that discriminated against women and linked them to the workplace structures that limited women wishing to be professionals.

It can be seen, therefore, that employment opportunities for New Zealand women broadened at the beginning of the twentieth century. Better education and social attitudes changing so that it was more acceptable for women, especially young unmarried women, to go into paid work, made it possible for women to take advantage of new occupations. This was especially so for secretarial and clerical work. However, throughout the twentieth century women have tended to undertake work in a relatively narrow range of occupations and at a relatively lower level of responsibility and remuneration than men. Women took the opportunity to have careers in professional occupations. A few women entered careers in professions that were male dominated and male oriented. The accounting profession in New Zealand

³⁶² Gatfield (1996), pp53 and 54.

was open to women throughout the twentieth century. Women were noticeable among those studying commerce at school and university, participating in many student activities. Professionally qualified female accountants were practising from the beginning of the twentieth century. But these women also experienced many of the difficulties met by female doctors and lawyers. As noted by commentators such as Hiley, the women found it particularly difficult to progress as professional accountants and experienced workplace practices that hindered their careers. As a consequence, the participation of women in accounting for much of the twentieth century has matched professions such as medicine and the law. This can be seen in the next chapter, which looks in detail at the history of women in the NZSA in the first three quarters of the twentieth century.

CHAPTER SIX: Women and the NZSA to the 1980s

Accounting became a profession in New Zealand about the same time and in the same way as in other western countries and professional associations were established here at the same time as in Australia, Britain and the United States. At the beginning of the twentieth century there was also at least one New Zealand accounting association, the Incorporated Institute of Chartered Accountants, which women could not join. But from 1908 there was one main accounting association in New Zealand, the New Zealand Society of Accountants, which from the beginning allowed women to become members. Because of this, the accounting profession in New Zealand has been notable in that women have had the opportunity to play an equal role in the development of the profession. This thesis argues that an equal role to men was not experienced by women in public accounting, even if the accounting association made it possible for them to become qualified accountants and thus practise as public accountants. In this chapter the history of women in the NZSA is explored to see whether equal opportunity to join the accounting association translated into equal participation in the association.

In 1902, New Zealand had the distinction of being the first country in the British Empire to have accepted women into an accounting organization. This occurred when the Auckland-based Accountants' and Auditors' Association, which had been established just after the Incorporated Institute, admitted two women.³⁶³ The origins of the NZSA were different from these two organizations. They had been created separately from each other. The NZSA was created at the request of the Incorporated

³⁶³ Graham (1960), p17.

Institute and the Accountants' and Auditor's Association.

There is no evidence available to show why the Incorporated Institute did not admit women and why the Accountants' and Auditors' Association did. It may be that the Accountants' and Auditors' Association did not have the ties with overseas accounting associations that the slightly older Institute had. The newer organization may, therefore, have been more sympathetic and willing to allow women to become members. As Coney has argued, New Zealand at this time had an emerging national identity, with elements of egalitarianism and colonialism.³⁶⁴ This could have influenced some of the men who began these organizations to disassociate themselves from the established accounting associations back in Britain. The significance of this is open to debate. Certainly in both New Zealand and Australia the accounting organizations that were established first were more conservative and not willing to consider the admission of women as members for at least two decades after other accounting associations had admitted them.

There may be an American link to the willingness of the Accountants' and Auditors' Association accepting women as members. Although women in the United States had difficulty becoming members of the American accounting associations they still were admitted some time before women in British countries. From the 1790s, until part way through the 1800s, trade between this country and New South Wales and California was mainly through Auckland.³⁶⁵ The other main centres, because of their origins from systematic and deliberate colonization, had stronger links with Britain, for example, Christchurch with England and Dunedin with Scotland. It is possible that the

³⁶⁴ Emery et al. (2002), p10.

³⁶⁵ Sinclair and Dalziel (2000), p58.

more "relaxed" style of the Americans allowed for the more liberal attitude of the members of the Auckland-based Accountants' and Auditors' Association.

The reluctance of the Incorporated Institute of Chartered Accountants in New Zealand to admit women until closer to the First World War may stem from the influence of the British accounting Institutes. This issue warrants further investigation. British accounting associations, such as the London Association of Accountants, which did not have links to the Institutes, admitted women before the Institutes. It is possible that the accounting associations that admitted women first were more liberal because they may have been formed by men who for various reasons had not been able, or had not wished to be members of the already established Institutes of Chartered Accountants. A comment by Graham in his book on the founding of the Accountants' and Auditors' Association in Auckland referred to tension between the New Zealand Institute and some individual professional accountants.³⁶⁶ This reference by Graham appeared to come from archival material that is not available today. ICANZ no longer holds any records that show such a relationship between the two accounting associations. Minutes of Auckland branch and committee meetings of the Association from 1907 to 1947 do not show any evidence of issues with other accounting organizations including the Incorporated Institute. It is possible that the minutes, which are all that are available from the head office of ICANZ, are from a time period after these gender issues had been resolved. The minutes recorded the results of regular meetings of representatives from the Auckland branch of the Accountants' and Auditors' Association with members of the Wellington branch.³⁶⁷

³⁶⁶ Graham (1960), p16.

³⁶⁷ Minutes of meetings of the *Accountants' and Auditors' Association*, Auckland branch, 1907 to 1947.

There is a gap of two years between the Accountants' and Auditors' Association establishing entry examinations in 1899 and the right of women to sit these examinations from 1901. Although papers from the Association do not appear to be available from this time it is interesting to speculate what the process must have been for women to become members. In 1902 two women were admitted as members after successfully sitting the Association's examinations. They were E. Pickles from Christchurch and W. Hill from Nelson. They were also the first women to be admitted to any accounting body in the British Empire.³⁶⁸ It is not known how many women became members of the Association in the following years, which branch they belonged to and for how long. Further research in this area of the history of accounting in New Zealand may produce more information.

What is significant is that when the NZSA was created in 1908 a number of women successfully applied for membership. The first register of the Society in 1909 included nineteen women among more than two thousand members.³⁶⁹ Of these nineteen women, fifteen were associate registered accountants, three were fellow registered accountants and one was an associate public accountant.³⁷⁰ From their addresses they appeared to be working for a variety of firms, including specialist accounting businesses. The sole female public accountant was C. Basten from Auckland.³⁷¹

A Registration Board was established in 1908 to control the determination of initial membership of the NZSA. The criteria that applied to individual founding members who were successful in their applications for membership are noted beside each name

³⁶⁸ Graham (1960), p17.

³⁶⁹ See Appendix H for a summary of the nineteen women and the information that appears in the *Register of Members 1-7280* in the Institute's Library in Head Office, Wellington.

³⁷⁰ Ibid.

³⁷¹ *NZSA Yearbook* 1908-1955.

in the Society's register of membership. The register showed that two of the original nineteen women were admitted under Section 7 (a) of the Act. This section stated that the candidate for admission had, prior to the Act coming into force, passed an examination entitling them to be elected into membership of either the Incorporated Institute of Chartered Accountants or the Accountants' and Auditors' Association. The Incorporated Institute did not at that time admit women. Therefore these two women, C. Basten, public accountant, and R. Shaw, registered accountant, must have already sat and passed the Association's entrance examinations. It is not possible to know if Basten and Shaw were members of the Association prior to the formation of the NZSA. The minutes of the 1907 meeting of the Auckland committee of the New Zealand Accountants' and Auditors' Association recorded that six men were present. There is no mention of any women attending.³⁷² Graham did not mention these two women in his history of the Society. The other seventeen women were admitted under Section 7 (d) of the Act. That is, they had been employed as an accountant for three years prior to the passing of the Act.

When the first yearbook of the NZSA was published two years later in 1911 the list of members included sixteen women. Five of the original nineteen were not mentioned and there were two new names.³⁷³ Of the five names not listed, Gibson, D'Arcy and Loubère, were removed from the register in 1911 for nonpayment of subscription. Bezar is not mentioned in the 1911 Yearbook but is mentioned the following year in the 1912 Wellington branch list. She remained a member until she died in 1925. It is possible that her name was accidentally left out of the Yearbook in 1911. The fifth person, Foley, was never listed as a member in the NZSA Yearbooks but was on the

³⁷² These minutes are recorded as the first meeting of the committee. They are held in the ICANZ library in Wellington.

³⁷³ Appendix H.

membership register until 1928, when she was removed for nonpayment of subscription. It is possible only to speculate why this was so. It is possible that Foley never paid her subscription and this was not noted until 1928.

The two new names included Basten's sister, Alice, who was listed as an associate public accountant and M. Eglin who was listed as a registered accountant. Both women joined in 1910. The two Bastens were the first female public accountants to be registered by the NZSA. For some years the Basten sisters had offices in central Auckland and may have practiced separately or together. A. Basten was a member until she died, although the year of her death is not recorded in the register. C. Basten was a member of the NZSA until she resigned in 1955. Three of the sixteen women members were registered fellows, Pickles in Dunedin and K. Pegg and A. Edmeades in Wellington. The remaining eleven women were associate registered accountants. These women were the only female members of the NZSA until 1921 when W. Dunkley, a married woman, became the third female associate public accountant in the NZSA.

As noted earlier in this thesis, within the NZSA both public and registered accountants could be either associates or fellows.³⁷⁴ To be a fellow, members of the Society had to be at least 30 years of age and to have been practising satisfactorily for at least five years.³⁷⁵ One quarter of the men listed in the 1911 yearbook were registered fellows and thirteen percent were public fellows. None of the sixteen women were public fellows but almost one fifth of them were registered fellows. The few women who became public accountants in the first few decades of the twentieth

³⁷⁴ See Appendix B for the official definitions of these degrees.

³⁷⁵ Until 1971 any member of the NZSA could apply to become a fellow. Since then they have had to be nominated.

century were associates, not fellows. It was not until the mid 1930s that a woman became a public fellow.³⁷⁶ She was E. Hackworth, a public accountant in practice in Invercargill and for many years a notable person in the business community there.³⁷⁷ Hackworth joined the Society in 1922, initially as a registered accountant before becoming a public accountant in 1928.

Whether male or female, only a minority of public accountants are fellows. P.

Hutchison, herself later a fellow of the NZSA, noted that

becoming a Fellow...had little significance beyond the fact that it carried a higher subscription...but (FPANZ) was considered...worthwhile as it looked better on the firm's notepaper.³⁷⁸

Registered accountants, that is, members of the Society not in public practice, worked in businesses, in both the public and private sectors, as well as in education institutions, such as schools and universities. Five of the fourteen women listed as registered accountants in the 1911 yearbook used business addresses that showed that they were working in a wide range of organizations, from St Helen's Hospital in Dunedin to the Gas Office in Greymouth. The remaining nine women had a private address. This suggests these women were in positions in their firms where belonging to the association was not needed in their work. These women may have been paying subscriptions personally rather than their places of work doing so for them. The same situation may have applied to male accountants. The membership list shows that men also used business and private addresses. Most of the women were residing in the four main centres, Auckland, Wellington, Christchurch or Dunedin. This geographical distribution was the same for the men. The Yearbooks showed that in the following

³⁷⁶ *NZSA Yearbook* 1935.

³⁷⁷ Gillick (1991), private letter.

³⁷⁸ Hutchison (1991), private letter.

decades this pattern of residence continued, with most of the members of the NZSA, both women and men, working in the main centres of Auckland, Wellington and Christchurch.³⁷⁹ Little is known about the sixteen women listed as members in the 1911 NZSA Yearbook. What is known is that they did not follow the usual path for women going into employment at that time. It would be interesting to know why they joined the New Zealand Society of Accountants and what factors influenced them to consider accounting as a career.

For many decades the marital status of female members of the Society was recorded in the NZSA's yearbooks. This was not so for men. Two of the first sixteen women, R. Shaw in Auckland and C. Wiggins in Wellington, married and continued practising as accountants and members of the Society. Membership lists show that a few women in the NZSA were married but they were always outnumbered by unmarried women. For a few years, during the 1950s and 1960s, the NZSA published additional statistics. Members had always been listed according to city of residence and whether they were registered or public accountants. From 1952 the Yearbooks also recorded the number of members who were retired. Within a few years the status of retired members had been extended to record the number of members who were honorary retired and married women retired. The last year that these figures were published is 1967. Retired members were those not engaged in accountancy or business for more than a few hours a week and they paid a reduced subscription.³⁸⁰ A distinction is not made between women who had temporarily retired to raise a family and those who had completed their working careers. Therefore it is not possible to know the significance of the category of married women retired members. It would be interesting to analyze

³⁷⁹ NZSA Yearbook 1911-2006.

³⁸⁰ NZSA Yearbook 1953/1954, p57.

this list to see the implications of married women being distinguished from other members in this way.

It is also difficult to compare what was happening in New Zealand society as a whole, as, during part of this time, twelve percent of women in paid work were married.³⁸¹ But the statistics indicate that the accounting profession may have been willing to recognize that women moved in and out of the workforce as their family circumstances altered. If this impression is correct, then, as a professional association, the NZSA was acknowledging that it was possible for women to temporarily cease practising while their children were young. This approach contrasts with the difficulties women encountered in some other professions in New Zealand. For example, Gatfield summarized the problems that married women encountered within the legal sector and Nolan described the existence of the Marriage Bar in the New Zealand Public Service.³⁸² The plight of female academics who married colleagues and were then not able to be employed in the same area within the universities has been highlighted in books such as the recently published biography of the astronomer, B. H. Tinsley.³⁸³

As with men, entry for most of the first female members of the NZSA came via examinations.³⁸⁴ From the beginning, women were mentioned in NZSA publications listing examination passes. The NZSA always had entry examinations but from very early in its history the NZSA contracted the University of New Zealand to conduct these qualifying examinations on its behalf. The Proficiency Examinations in

³⁸¹ Nolan (2000), p206.

³⁸² Ibid, p220 and Gatfield (1996), p49.

³⁸³ Cole Catley (2006).

³⁸⁴ Appendix H.

Accounting were therefore conducted in conjunction with the examinations for the Bachelor of Commerce degree.³⁸⁵ The top scholars in these papers were listed in the Society's publications each year. In 1915 two women, H. V. Wilson (Wellington) and I. I. Purvis (Timaru and then Dunedin), were respectively second and third in the Elementary Section of Bookkeeping and Accounts (two papers) and Auditing, passing these examinations with Honours.³⁸⁶ The two women received a monetary reward from the Society for their successes (two and one guineas respectively). Purvis is recorded in the 1914/15 Yearbook as coming fifth in another examination later in the year and second in the Stage II (Advanced) examination.³⁸⁷ Just a year later M. A. Cunningham (Christchurch) was second in the examination for the Certificate of Proficiency in Practical Mercantile Bookkeeping and A. Thompson (Dunedin) was first in the Stage II Bookkeeping and Accounts and Auditing examinations.³⁸⁸

As the century advanced women continued to be mentioned in national examination results, but not frequently enough to make an impact. In 1955 the prize for Advanced Accounting went to B. Bennett (Auckland). The Yearbook that year noted that "this is the first occasion on which a prize has been awarded to a female candidate."³⁸⁹ In 1963 and again in 1967 women were among the top students. B. E. Savage (New Plymouth) and V. J. Hollis (Auckland) came first respectively in Levels One and Two Accounting in 1963. In 1967 N. M. Crawford (Wanganui East) and N. G. Tayles (Wellington) won the Society's prize in Accounting I and Accounting II respectively.³⁹⁰ Frequently, the percentage of women gaining top places in

³⁸⁵ Graham (1960), p32.

³⁸⁶ *NZSA Yearbook* 1914/15, p63.

³⁸⁷ *Ibid*, p63.

³⁸⁸ *NZSA Yearbook* 1916/18.

³⁸⁹ *NZSA Yearbook* 1955, p30.

³⁹⁰ *NZSA Yearbook* 1955, p44 and *Chartered Accountants Journal* 1967, p365.

examinations was greater than was the percentage of women in the NZSA. In 1967, for example, when female membership of the NZSA was less than three percent, Crawford and Tayles were among nineteen award winners. A few years later a photograph of award winners for 1973 showed five women and thirteen men.³⁹¹

Women were prominent in the accounting students associations. The associations were established within the tertiary education system in New Zealand and were a recognized part of the activities of the branches of the NZSA. From early days in the NZSA, women were frequently listed as serving as officers on the committees of the local students' groups and they participated in what were apparently lively debates between the various Colleges of the University of New Zealand.³⁹² It is significant that these women, who were studying accounting at the universities, were willing and able to participate in student activities to the extent that they were office holders and were mentioned in local reports of the NZSA branches. The women may have been small in number but they were more prominent as students than later, when they would have been expected to be involved in the NZSA as practising accountants. Often these women did not appear in the membership lists in the years when it was expected that their studies would be completed.

In 1923, for example, at the tenth annual meeting of the Christchurch Accounting Students' Society, records showed that two members of the newly elected committee were women.³⁹³ Three years later, at the thirteenth annual meeting of the same branch, the officers of the students' society included a female assistant honorary

³⁹¹ *Chartered Accountants Journal* 1967 and 1973.

³⁹² *NZSA Yearbook* 1911-1925.

³⁹³ *The Accountants Journal* March 1923, p326.

secretary, A. M. Nelson, and Mrs Buchanan as a committee member.³⁹⁴ Nelson was listed in the article with the letters APANZ after her name. It is not certain if these letters showed that Nelson was already a qualified accountant. She was not listed in the NZSA's membership records in the 1926 Yearbook.

Another aspect of the history of women in accounting in New Zealand that warrants further investigation is that of married women students. How usual was it for married women to be students in the accounting classes in the Colleges of the University of New Zealand, or in the Technical Institutes? How easy was it for married women to continue working as professional accountants?

Within the branch students' sections of the journal and Yearbooks of the NZSA it can be seen that women were also active participants in some of the events that were commonplace in student life in the early twentieth century. An excellent example of this was debating. Debating was strong in most areas of study in the universities, including accounting. Women received mention in the written accounts of the accounting students' debating societies. In 1926, for example, a woman, M. Edge, was among the speakers at a trial debate in Christchurch and later that year she represented the Canterbury College of the University of New Zealand in a debate against the Otago College of the University.³⁹⁵ A year later, in 1927, it was a woman, H. Sierakowski, who led the Christchurch debating team that won the Holland Cup for public speaking.³⁹⁶

³⁹⁴ *The Accountants Journal* May 1926, p357.

³⁹⁵ *The Accountants Journal* July 1926, p32 and November 1926, p150.

³⁹⁶ *The Accountants Journal* August 1927, p58.

Female accounting students were more prominent at this time than women in the NZSA itself. Why this was so is not clear. The four women mentioned above, for example, were not listed as members of the NZSA in the ten years following their studies. It is always possible that Nelson, Edge and Sierakowski married and worked using their married names. During the 1940s, women comprised forty percent of those listed in the yearbooks as passing the examinations in accountancy for the Society's Certificate of Proficiency.³⁹⁷ However, women were not forty percent of new members to the Society.

It would be interesting to compare the percentage intake of female university students with the percentage intake of NZSA members who were female and see how this statistic compared with that of male accounting students and males joining the NZSA. It may also be useful to do a longitudinal study and see if there were any differences throughout the twentieth century. In Britain in 1988, thirty five percent of students majoring in accounting were female but only twenty five percent of new admissions to the profession were women.³⁹⁸ In 2004 in New Zealand, only two thirds of all third year accounting students, male and female, applied later for admission to the Institute.³⁹⁹ If the figures are the same or similar in many countries there could be a number of reasons for the lower than expected number of qualified accountants applying for membership. It could be that women used their accounting studies to go into accounting-related jobs that did not require membership in accounting associations.

³⁹⁷ *NZSA Yearbook* 1911-2006.

³⁹⁸ Baldwin (1988), p14.

³⁹⁹ Muriwai (2006), p6.

For some of these women it was sufficient to simply pass the accounting papers that enabled them to do accounting work, but not practise as professionals, particularly public accountants. Hutchison noted that during the 1940s, the NZSA's examinations were prized more highly than the Bachelor of Commerce degree. She commented, "Several of my friends were advised not to bother about the extra subjects necessary for a degree".⁴⁰⁰ At this time, Stage Three Accounting was not part of the Bachelor of Commerce degree and having the degree did not mean that the holder had taken accounting papers.⁴⁰¹ Another reason may be that, although the NZSA had a married women's category in its membership lists, the pressure for married women not to be in paid employment may have been significant. Social norms were such that many young women in New Zealand in the first part of the twentieth century expected to cease working after they married and particularly after they had children. This would have applied to women studying in tertiary institutions and majoring in commerce subjects, such as accounting.

Although there were women in the NZSA, the organization was overwhelmingly a male dominated professional organization until well into the last quarter of the twentieth century.⁴⁰² So too, were many of the accounting associations overseas. For the first ten years of its existence women did not comprise even one percent of all members of the NZSA. During the 1920s and 1930s they were between one and two percent of total membership and until the mid 1970s, they were still less than three percent of total membership.⁴⁰³ In 1945, only just over two percent of NZSA members were female while in the United Kingdom, less than one percent of

⁴⁰⁰ Hutchison (1991), private letter.

⁴⁰¹ Devonport, (2006) private correspondence.

⁴⁰² Appendix E.

⁴⁰³ Ibid.

chartered accountants were women.⁴⁰⁴ As late as 1976 in England, Wales and Scotland women comprised three percent, or less, of the membership of the accounting institutes. In Ireland at this time the figure was as low as one percent.⁴⁰⁵

In New Zealand the two World Wars did not have as significant an effect on female NZSA membership figures as might have been expected. The percentage of members who were women did not alter significantly during these times.⁴⁰⁶ There was a small drop in female membership of the NZSA from 0.8% to 0.6% at the beginning of the First World War, but as there were fewer than twenty women in the NZSA at this time one woman leaving or joining the NZSA would cause a large change in these statistics. During the Second World War the change in the percentage of women in the NZSA continued the small and steady rise that was apparent before the war. This was to be expected. The First World War allowed women to show that they could do men's work. During both wars, with the men away fighting, women were needed not only in the factories but also in the offices of many businesses. Government regulations still applied, even in wartime. Audits still needed to be done and taxes paid. Increasingly, women were employed to do auditing and they showed that they were capable of doing it well. Although after the war many women had to relinquish their wartime positions to returning soldiers, some women were willing to continue to do this work for less pay than their male colleagues.⁴⁰⁷

After the Second World War, in western societies, agitation by groups of women for equality of opportunity in work and changing attitudes towards women in professional

⁴⁰⁴ Ibid. See also Thane (1992), p309.

⁴⁰⁵ Parker (1978), p53.

⁴⁰⁶ Appendix E.

⁴⁰⁷ Montgomerie (2001), p177.

work started to have an effect. Social attitudes towards the perception of women and work altered and this helped those individuals who wished to enter paid work, including the professions. The fact that the applications by women for membership to professional organizations were actually recorded in many associations' yearbooks and minutes of annual meetings may be an indication that there was support from some male members for the admission of women. At the same time there are indications that the attitudes of some males towards women in the professions had not changed. Some accounting associations used the excuse that the regulations did not allow the admission of women to their association. At the same time these associations did not move to change those regulations, thus showing that women working as professionals were still not acceptable to some men.

Accounting was not a reserve occupation during the Second World War and at times up to thirty percent of the members of the NZSA were serving in the armed forces.⁴⁰⁸ With such a large proportion of the membership being away from their accounting duties businesses were likely to replace the men with women. This may have been so for individual firms but it made no obvious impact on the NZSA. Graham's history of the NZSA covering this period of time did not make any mention of the role that women played in the profession during either of the wars. Although it has been well documented that during the World Wars women took over doing the work that many men did in peacetime,⁴⁰⁹ women doing accounting work in wartime would not necessarily have needed to be members of the NZSA. Their work could have been supervised by a (male) qualified accountant. However, some women were able to

⁴⁰⁸ Graham, (1960), p84.

⁴⁰⁹ See, for example, Coney (1993).

become qualified and hence practising accountants because of the opportunities for work that the wars made possible.⁴¹⁰

One path to prominence in the NZSA was to become a fellow. This was not a path that many women took. Being a fellow was a position that reflected experience, responsibility, seniority and service to the profession. Until 1971, a member could put themselves forward to become a fellow. Since then they had to be nominated. In the early years of the NZSA there were a few female fellows. From 1911 until 1927 there were only three, Edmeades, Pegg and Pickles, who were registered fellows. By 1915, Edmeades had retired but was still a member. From then until 1920 she and Pegg were the only female fellows in the NZSA. Pickles was last listed as a member in 1913. Although retired, Edmeades was the only female fellow listed from 1921 until 1927.⁴¹¹ For the next seven years there only male fellows in the NZSA, until in 1935, when Hackworth became a fellow and the first female public fellow.

Hackworth practised in Invercargill and remained a member until 1958.⁴¹² The second female public fellow in the NZSA was M. Wilkinson in 1954 (who was in practice with her brother in Christchurch at this time). For most of the history of the NZSA the percentage of males who were public fellows has been greater than the percentage of females who were public fellows. The only exception was in the 1930s when the percentage of female members was greater.⁴¹³ From 1946 the Society again had

⁴¹⁰ Pagonis (1984), p318.

⁴¹¹ *NZSA Yearbook* 1921-1927.

⁴¹² Although she was the first female public fellow in the NZSA, Hackworth was not mentioned in the official history of the association. However, she was featured in the 1982 *Herstory: New Zealand Woman's Calendar*. Source: Nolan (1991), private letter.

⁴¹³ Appendix E.

women registered fellows, although only two or three of them at any one time until well beyond the 1950s.

As Hiley acknowledged in 1955, within the accounting associations female accountants have not been as prominent as men in ways that the profession considered important.⁴¹⁴ In New Zealand, this has been shown clearly in the yearbooks and issues of the journal of the NZSA. Participation in examinations for entry into the profession, total membership numbers, type of membership, contribution to the Institute's Journal and holding positions as members of the Institute's Council or Committees all show that women have made a contribution that does not match and is less than that of men.⁴¹⁵

Women were infrequently mentioned in the NZSA's journals and yearbooks and they were rarely contributors to articles and commentaries. In the first few decades of the twentieth century it was in the accounting students section that any reference is made to women. This section was a small but regular part of both the journal and the yearbook where the various branches of the NZSA reported on the activities of their local students' groups. Women were obviously students, attending lectures and sitting examinations. They were mentioned in this section in three ways, office holders or branch committee members, student debaters and for examination successes. Women made fewer contributions than men to the Institute's journal. There was some mention of women in the journals from the 1920s but this was very infrequent. For some years contributors to the journal had pseudonyms such as "wizard" and "adjustor", which makes it difficult to decide if the writer was male or female. Women did not appear as

⁴¹⁴ Hiley (1955), *NZSA Seventh Convention Proceedings*.

⁴¹⁵ See, for example, the February 1990 issue of *The Accountants Journal*, for the list of members of committees.

regular contributors in the pages of the journal until the mid 1950's when for three years there was a regular sundries column written by B. McCallum.⁴¹⁶ McCallum was an honorary retired member of the NZSA until the early 1990s. She wrote under the pseudonym of Betty Budget.⁴¹⁷ Her articles were intended to "lighten the content of the journal."⁴¹⁸ It was not until later in the century women began to write regular articles on accounting issues for the journal.

Women have been mentioned in regular features in other parts of the journal. For example, the journal has for many decades had a new members page in each issue where new admissions to the Institute are listed. Also, in recent decades when the names of the members of the Institute's committees were published there were a few women named as committee members. Sometimes their photographs were printed. Photographs of gatherings, such as annual general meetings and branch meetings, have also frequently featured women. To a large extent the journal has, throughout its history, reflected the role and place of women in accounting. As the century progressed, so too did the presence of women in the association's journal.

Women have not been mentioned very often in the NZSA's Yearbooks. In the early part of the century it was very rare for them to be recorded in any part of the yearbook except the membership list. The yearbooks usually contained the criteria for membership and the sections of the 1908 Act that underpinned these; current members were listed and statistics on subscriptions and membership published. For much of the twentieth century the yearbooks also recorded the proceedings of the

⁴¹⁶ *The Accountants Journal* January 1955 to April 1958.

⁴¹⁷ Graham (1992), private letter.

⁴¹⁸ Ibid. Graham noted that, at the time of his resignation, in a letter to him McCallum wrote that "(she would)... always be grateful for your encouragement of the "Betty Budget" articles. They were the first gleam I had away from the sink and the washtub."

annual meetings of the Society, often printing the speeches of the main speakers.⁴¹⁹

Two examples of the involvement of women in the profession that were recorded in the yearbooks came in the 1940s. In the 1941 Yearbook in the presidential address female audit clerks were referred to and in 1945 the records of the annual general meeting for that year listed an apology from C. Dwyer as well as the President addressing the ladies who were present.⁴²⁰ But these two examples were almost the only mention made of women in the yearbooks for the first half of the century.

Women were also not national office holders within the NZSA for many decades. It was only in relatively recent times that women achieved some of the top positions within the Society itself. This situation may be attributed to the old boy network operating in favour of male colleagues when nominations were called for official positions. But it may in part be due to a tendency for practising public accountants, rather than registered accountants, being considered more likely candidates for election to the national council. If this was the case then women would hold office less frequently than men. When the NZSA had two classes of membership, public accountant and registered accountant, a smaller percentage of women were classified as public accountants than were men.⁴²¹

It is difficult to determine for the past few decades the actual number of women in the association each year and how many of them were committee members. Those women who became members of Council, and other senior office holders, were named in the association's annual reports and yearbooks and usually their photographs were printed in the association's journal. But as total numbers rose in the

⁴¹⁹ *NZSA Yearbook* 1911-1950.

⁴²⁰ *NZSA Yearbook* 1941, p42 and *NZSA Yearbook* 1945.

⁴²¹ *NZSA Yearbook* 1908-1996.

organization, the association began to record members by their surnames and initials of Christian names, making it difficult to distinguish gender when examining membership lists. Each year in the yearbook the percentage of members who were female was listed and the association presented its membership details as tables, and sometimes as graphs by branch and gender.⁴²² But the gender composition of committees is less obvious.

In New Zealand, women became active in Branch and National Committees in the Institute only in the second half of the twentieth century. This also reflected the history of women in accounting overseas. In Britain as late as 1978, women were not members of the Councils of the English and Scottish Institutes.⁴²³ Epstein noted that in the United States prior to 1971, women were less involved in the professional accounting associations and less likely to be on decision-making committees.⁴²⁴ The earliest reference to a woman member of a Branch committee in the NZSA is J. McGregor who in 1947 was on the Canterbury Publicity and Library Committee. In 1953 McGregor was nominated as the Canterbury District Councillor on the National Council. She was second in the voting. Until the late 1970s few women participated in the NZSA in this way.⁴²⁵

Conferences were, and remain, an important means of networking and professional development. The NZSA held National Conventions periodically during the twentieth century and at first they appeared to be attended by males only.⁴²⁶ It is possible that

⁴²² *NZSA Annual Report and NZSA Yearbook 1911- 2005.*

⁴²³ Parker (1978), p53.

⁴²⁴ Epstein (1971), pp182 to 185.

⁴²⁵ *NZSA Annual Report 1911-2005.*

⁴²⁶ As noted below, even as late as 1940 there were still no women in the official photographs of conference participants.

most participants at the first few conferences were men in public practice rather than registered accountants. With fewer women in public practice, as noted above, and possibly many of the women in public practice being in more junior positions in accounting firms, there were not many females in a position to attend conferences. Although there is not a record of women being specifically excluded it is possible that the few female members of the NZSA were not encouraged or invited by their firms to attend. When women were mentioned in convention proceedings it was as wives of participants rather than participants in their own right. It is unlikely that these women were practising as accountants.

When women did attend conferences as full participants, rather than the spouses of attendees, they appear to have been more likely to socialize with their colleagues' wives than their colleagues. The 1940 Convention papers, for example, noted that "visiting ladies and the wives of members" went to the movies while the men were at the convention dinner.⁴²⁷ It is not clear in the convention papers who were the visiting ladies or if they were female members of the NZSA. In 1946, at the Victory Convention held in Christchurch, C. J. McGregor was on the Executive Committee and Ball Committee while G. Goodrick and L. M. Wilkinson joined her on the Ladies Committee, along with the wives of the major office holders.⁴²⁸ But even this was apparently too much for some of the men attending. The Mayor's speech at the official opening of the Victory Convention included an almost back-handed compliment to the female members of the society. He was quoted in the convention papers as saying

I notice...that the number of your women members is increasing. There used to be a good deal of prejudice against women entering the professions and

⁴²⁷ NZSA 1940 *Convention Proceedings*, p55.

⁴²⁸ NZSA 1946 *Convention Proceedings*, p7.

sports, but you will just have to make up your mind that they are in and welcome them with open arms.⁴²⁹

It was at this convention that women began to appear in the convention participants' photograph.⁴³⁰ As late as 1975, the New Zealand Convention was still listing a ladies forum and buffet luncheon as part of its programme. The organizing committee for this luncheon was a combination of the wives of some of the Society's office holders and the few women who were members of the NZSA attending the convention.⁴³¹ While it was usual at conferences for spouses to have an alternative programme, the composition of the organizing committee shows that the contribution to the convention by the female members of the NZSA was through this social programme rather than the official programme. Increasing numbers of women attending the conventions as accountants brought about some changes to the convention programme. In 1972, at the Sydney International Congress, there was a special luncheon for female accountants.

In summary, the NZSA was the only accounting association of note in New Zealand during the twentieth century, because only members of the NZSA could become public accountants. Women were able to join the NZSA from its creation in 1908, therefore entry was not a barrier to them participating in the accounting profession. For much of the twentieth century, however, qualified accountants in New Zealand were overwhelmingly male. Gender neutral theory can explain why a male dominated occupation is structured to cater for a male lifestyle but it does not explain why, if women could join the accounting profession, they did not do so to any significant extent. In New Zealand and elsewhere women did not become accountants in numbers

⁴²⁹ Ibid, p9.

⁴³⁰ There are no women in the photograph of participants in the *NZSA 1940 Convention*.

⁴³¹ *NZSA 1975 Convention Proceedings*.

that made it possible for them to have an influence on the accounting profession. They remained a very small minority in the NZSA until the 1980s and did not have a high profile in the profession for much of the twentieth century. As a consequence, their work in accounting was not as influential as that of their male colleagues. For example, it was unusual for women to become partners in New Zealand public accounting firms. The contribution of women to the NZSA was similar to that of their involvement in public accounting. Female accountants rarely participated in the association's conferences and within the NZSA itself women contributed little to its organization and management.

It was from the 1980s that female accountants began to have a higher profile in the NZSA, becoming committee members, especially at the national level, and contributing articles to the association's journal. The first wave of women's liberation in the 1890s made it possible for women to become professionals but it took the second wave in the 1970s to give women the confidence to treat these occupations as a normal career path. The next chapter in this thesis looks at the history of women in accounting within the broader context of the New Zealand workforce from the 1980s to the present day. The effects within the NZSA of these increasing numbers of women are examined in the chapter following.

CHAPTER SEVEN: Women in Accounting from the 1980s

The 1980s began with western societies experiencing the effects of major social changes, such as the Women's Liberation Movement. One area of the economy affected by these changes was the accounting profession. Few women had become qualified accountants in the previous decades of the twentieth century and the presence of those who had was not noticeable in the workings of the profession, apart from one or two notable individuals. More women began to enter accounting from the 1980s and this chapter looks at why they did so and the effect that this increase in numbers had on the profession, the public accounting firm as well as the accounting association, and on the careers of the women themselves.

Since the 1980s employment for women in western economies has changed. Although census statistics showed that women continued to work in a more restricted range of occupations than men, the same statistics indicated that more male dominated occupations, such as the professions, had an increasingly greater percentage of women in them. In the last quarter of the twentieth century young females leaving secondary school were more likely than before to consider careers as lawyers, architects, doctors and accountants.

In the 1960s New Zealand women were still being educated for life as a wife and a mother. At intermediate school, girls took cooking and sewing, not the woodwork and metalwork of their male classmates. The nutrition option in fifth form science meant that many teenage girls did not take physics in the secondary school.⁴³² Although many women went into paid employment when they left school they did not receive

⁴³² Coney (1993), p204.

the same pay as men.⁴³³ Women were also not expected to have a career. Instead, as had been evident for much of the century, women were encouraged to leave paid work when they married, and particularly when they began to have a family. Montgomerie referred to this encouragement as "a powerful combination of family expectations, personal desire and financial and social realism."⁴³⁴

Despite this, throughout the 1960s and 1970s, more women went into paid work. In New Zealand participation of women in the workforce rose from twenty five percent in 1961 to twenty nine percent in 1971 to just over thirty four percent in 1981.⁴³⁵ Why this was so can be attributed to a number of factors, economic and social. An expanding economy forced employers to look to women to fill vacancies. After World War Two the consumption of material goods rose in New Zealand. Labour-saving household appliances were more readily available, and sought after, and the standard of living of the average New Zealand family rose.⁴³⁶ The increasing demand for goods and services was met by increased production which, in turn, required more workers. Employment possibilities expanded for all workers, including women. The social expectations of women changed. The post-war baby boom also led to increasing demand for nurses and teachers, the two female dominated professions. Demand was indeed so great that the New Zealand Government encouraged married women who had formerly been employed in these areas to re-enter the workforce when their families had grown up.⁴³⁷ Refresher courses were set up for former teachers and nurses. The Department of Education, for example, created units in some secondary schools, especially in smaller towns, allowing married women to update

⁴³³ Equal pay was phased in from 1961 to 1963 in the State Sector. Source: Nolan (2000), p242.

⁴³⁴ Montgomerie (2001), p171.

⁴³⁵ Horsfield (1988), p257.

⁴³⁶ King (2003), p412.

⁴³⁷ Ibid, p412.

their skills before re-entering teaching. Teachers' Colleges were located in the main centres since some women were not able to leave their families to travel. At the same time, local Hospital Boards established reorientation courses for women who had been trained as nurses but who had been out of the profession for some time.⁴³⁸

However, although more women were entering the workforce their pattern of employment had not altered greatly from earlier in the century. Davies and Jackson noted that New Zealand women in the decades after World War Two were concentrated in a few industries and in traditional female occupations. More importantly, from the point of view of career prospects, these women were poorly represented in senior positions and were employees rather than employers.⁴³⁹

Horsfield endorsed this summary, noting that in New Zealand in the 1970s:

Women tend to be concentrated in a limited range of occupations that are predominantly female. About one third of women in the full-time labour force are engaged in clerical work; women in the part-time paid labour force are likely to be in clerical or cleaning and housekeeping work. Women are more likely to be found in the manufacturing or service sectors than in heavy industry. Research surveyed suggests that the extent of sex segregation across industries had not declined in the 15 years from 1956 to 1971.⁴⁴⁰

The time demands of family and the expectations of New Zealand society meant that women concentrated on first factory and then, later in the century, white collar office work. Occupations that required long hours of work were not as compatible with child rearing. However, employment segregation by gender was not limited to the type of work that women did. Segregation was also to be found within occupations. A feature of women's employment in New Zealand was that although they were in the majority within clerical and service occupations, women were generally found in the lower and

⁴³⁸ New Zealand Department of Labour (1971), p72.

⁴³⁹ Davies and Jackson (1993), p49.

⁴⁴⁰ Horsfield (1988) p22.

junior levels of these occupations.⁴⁴¹ It was not usual for women to be in positions of authority over men. Even by 1971, for example, women were still just under twelve percent of all managers.⁴⁴² New Zealand society continued to define women's economic role to be less than that of men.⁴⁴³ This assumption was supported by figures from the Department of Labour in 1971, with the Department noting that "there are relatively few women in administrative, executive and managerial occupations."⁴⁴⁴

Later in the 1970s and early 1980s this pattern of employment began to change. A major turning point was The Women's Liberation Movement which helped to alter social expectations of women.⁴⁴⁵ One effect of the Movement was that it became more acceptable for women to be able to remain in the paid workforce after marriage. The Movement stressed the right of women to an equal role in society. Feminist groups fought, along with other minority groups in western economies, for legislative changes that would make conditions fairer for disadvantaged sections of society. In the previous decade, there had been campaigns in the United States for civil rights for black Americans. Now there were demonstrations in many western societies demanding equal rights for women in education (equal opportunities) and the economy (equal pay for equal work and equal employment).⁴⁴⁶ New Zealand society responded. Equal pay was introduced in the state sector in the early 1960s. This was followed in 1972 by the Equal Pay Act, a major piece of legislation that eliminated

⁴⁴¹ Appendix J: Table 6.

⁴⁴² New Zealand Department of Labour (1971), p48.

⁴⁴³ Coney (1993), p232.

⁴⁴⁴ New Zealand Department of Labour (1971), p47.

⁴⁴⁵ King (2003), p460.

⁴⁴⁶ Dann (1985), p4.

legal, if not actual, discrimination against women in the workforce.⁴⁴⁷ A few years later, in 1977, the Human Rights Commission Act outlawed discrimination on the basis of sex, race and religion.⁴⁴⁸

Although there were now more women working than before and they had equality of pay, the New Zealand workforce did not display a gender-based employment parity. Attitudes held within New Zealand society continued to disadvantage women in employment. Coney noted that in 1990, although women were almost eighty percent of all office workers, they were finding the "higher echelons of office management still largely closed to them".⁴⁴⁹ The Department of Labour's National Advisory Council on the Employment of Women agreed, observing that women were still concentrated in a few occupations, and generally in junior positions.⁴⁵⁰ This pattern of employment has continued into the twenty first century. Else and Bishop, in their analysis of the 2001 census, found that the three main occupations for women were in sales assisting, general clerical work and secretarial work.⁴⁵¹ Managers in senior positions were still more likely to be male although the percentage of women in managerial positions had increased. Women were now just over twenty percent of managers.⁴⁵² New Zealand women were not the only ones in western societies who were encountering occupational segregation. Women in Australia were experiencing a similar situation. In 1991, in the Australian Public Service, many women were "under-utilised resources employed at lower levels than men with comparable qualifications" and the women who were in senior positions in the public sector were

⁴⁴⁷ Nolan (2000), p230.

⁴⁴⁸ MacDonald (1993), p164.

⁴⁴⁹ Coney (1993), p229.

⁴⁵⁰ National Advisory Council on the Employment of Women (1990), pp 61 and 78.

⁴⁵¹ Else and Bishop (2003), pp3 and 4. Also Appendix J: Tables 6 and 7.

⁴⁵² Appendix J: Table 8.

in what would be considered to be women's fields of interest, namely health, community and child care.⁴⁵³

Although there has not been a radical alteration in the working patterns of New Zealand women, the changes that have occurred are noticeable. There has been some expansion of career opportunities for women. In 1993, information released by Statistics New Zealand on changes in the occupations taken by women in the workforce during the 1970s and 1980s showed that

New Zealand women had gained ground in some professional occupations. There had been a decline in the number of occupations with high proportions of male workers. There had been an increase in the number of "mixed gender" occupations. There had been substantial increases in the proportion of women in administrative and managerial occupations.⁴⁵⁴

Therefore, even though the most common occupations for women have remained practically the same for several decades, there has been some improvement in recent years with a wider range of occupations taken by women.⁴⁵⁵ There has also been an increase in the number of high profile women reaching senior positions in their line of work (notably Prime Ministers, Attorney General and Governors-General in New Zealand in the past decade).⁴⁵⁶

There have been noticeable changes in the New Zealand economy and in society in the past thirty years. It is now common for women to be in the workforce and unusual for young women to leave secondary schooling without a job or enrolment in a tertiary level course. Married women are not expected to remain at home and raise

⁴⁵³ Cohn (1991), p22.

⁴⁵⁴ Davies and Jackson (1993), p50.

⁴⁵⁵ Appendix J: Table 6.

⁴⁵⁶ Ibid. King (2003), p461 refers to the success of these women as "one measure of the progress of the (women's) movement."

their families. Prices of goods and services today, combined with the demand by consumers for many more goods than in the past, mean that both parents need to be working to afford them. The length of time since the Women's Liberation Movement and the passing of equal pay legislation is such that many of the women in the workforce have not experienced working conditions where there is unequal pay and conditions. Yet, as has been noted above, women are still more likely to be in a narrower range of occupations than men and in lesser positions within those occupations. The opportunities for equal employment are there but they are not being taken up. Women are continuing to restrict themselves in their employment, even though they are more often taking advantage of opportunities than they did previously. This has been apparent in some of the professions, such as accounting.

Analysis of census results in the past three decades, both here in New Zealand and overseas, has revealed changes in the composition of the workforce in the professions. In New Zealand throughout the twentieth century, there has usually been a higher percentage of women than men in professional occupations. However, studies of these figures have consistently revealed that the majority of the professions have remained male dominated and women have concentrated in a few professional occupations. Before the 1980s professional women were most likely to be teachers or nurses. In 1966, for example, almost seven percent of working women were primary school teachers and almost six and a half percent were nurses.⁴⁵⁷ However, since the early 1980s more women have been entering other professions, including accounting, and there has consequently been a significant increase in the number of women making

⁴⁵⁷ Department of Labour (1971), p46.

careers in these other, male dominated, professional occupations.⁴⁵⁸ Although this rise was exponential⁴⁵⁹, teaching and nursing remained the most popular professional occupations for women. In the 1988 census, more than forty percent of professional workers were women and they were still concentrated in nursing, including dental nursing, and preschool and primary teaching.

Davies and Jackson showed the significance of the rise in numbers of women in these formerly male dominated professions in New Zealand between 1971 and 1991. For example, the legal profession had a twelve hundred percent increase in women becoming lawyers in those twenty years, while dentistry had an eight hundred and forty one percent increase. Accounting's increase was a slightly smaller at seven hundred and thirty eight percent. Many professions showed similar rises with most being of a proportion that was greater than one hundred percent.⁴⁶⁰ Else and Bishop, in their analysis of the New Zealand 2001 census, noted that occupations that were symbolic-analytic in nature were now no longer male dominated.⁴⁶¹ Symbolic-analytic occupations are those that are problem identifying and solving with strategic planning involved. These types of professions now had similar numbers of males and females. Else and Bishop gave as examples the accountant, optometrist, finance manager, retail pharmacist senior education manager and biochemist. Why this was so was not analyzed by Else and Bishop. However, it would be interesting to know what it is about symbolic-analytic occupations that attracted women. It may be in the nature of these professions, their origins, the links they had or have with other, maybe female

⁴⁵⁸ Davies and Jackson (1993), p50.

⁴⁵⁹ Appendix J: Table 10.

⁴⁶⁰ Davies and Jackson (1993), p50. Of the eight professions listed only one, Life Scientists, has a smaller than one hundred percent rise.

⁴⁶¹ Else and Bishop (2003), p10.

dominated occupations, or the flexibility of the workplace. On the other hand it may be because of the type of work done in these professions.

The 2001 census in New Zealand showed that other professional occupations had a lower percentage of women practitioners, including physicians, members of parliament and judges, who were about thirty percent female, and barristers, solicitors and general medical practitioners of whom almost forty percent were female.⁴⁶² This analysis does not contradict the work of Davies and Jackson. The number of women in these male dominated professions was very small to begin with and although the percentage rise has been large, men are still the majority.

At first glance the New Zealand example appears to contradict results obtained in Canada and Britain. In the introduction to their book on the history of women in a number of Canadian professions Smythe et al. noted that the professions that provided more autonomy, such as law and medicine, were more attractive to marginalized groups in society, such as women. On the other hand, professions such as accountancy, engineering and architecture, that have fewer opportunities for individuals to work without supervision, are less attractive.⁴⁶³ This conclusion appeared to be supported in Britain in 1945, and later in 1988, when the percentage of women in engineering and architecture was about one third of those in law and medical general practice.⁴⁶⁴ In 1988, the percentage of female accountants in public practice in Britain was greater than for engineering and architecture, although still half that of female lawyers and general practitioners.⁴⁶⁵ This may be explained in part

⁴⁶² Ibid, p9.

⁴⁶³ Smythe et al. (1999).

⁴⁶⁴ Thane (1992), p303 and p309.

⁴⁶⁵ Ibid, p309.

because female accountants who are in public practice are more likely than men to be in practice for themselves rather than in partnership with other accountants. That is, they have the autonomy and flexibility in their workplace that Smythe et al. referred to. Under these circumstances being an accountant would be attractive to women.

These statistics concern female accountants in public practice. When looking at accounting as a career for women and comparing accounting to making a career in another profession, care must be taken. A distinction must be made between being a public accountant and being an accountant in other sectors of the economy. As noted earlier in this thesis, accounting is different from some other professions in that the majority of accountants, both male and female, are not in public practice.⁴⁶⁶ Instead most accountants are employed either by government in the public sector or in the industry and manufacturing areas of the private sector. This is unlike other professions such as law and medicine, where qualified practitioners usually work for themselves as sole practitioners or partners.⁴⁶⁷

Therefore, at the beginning of this century, there was an increase in the number of women in accounting here in New Zealand to an extent that some researchers considered that numerical parity had been reached.⁴⁶⁸ However, Else and Bishop's figures came from the census and it may be that some women who have put themselves down in the 2001 census as accountants were not members of ICANZ, the main accounting association in New Zealand. The implications of this are discussed

⁴⁶⁶ Accountants in public practice are working for the general public, that is, in the private sector, as opposed to accountants working as employees in industries (corporate sector/private sector) or in Government (public sector). For other professions, such as law, practitioners working for the general public are in private practice.

⁴⁶⁷ Hantrais (1995), p200.

⁴⁶⁸ Else and Bishop (2003), p10.

elsewhere in this thesis. Within ICANZ itself, women have yet to achieve numerical parity although they have increased greatly in number. The professional accountant in New Zealand is almost always a member of ICANZ and therefore female membership and participation within the organization is important as an indicator of the role of women in accounting. If gender neutral theories were correct then as women became more prominent in accounting there should have been a corresponding improvement in the involvement of women in the profession.

The change in gender composition of the accounting profession in New Zealand is clearly seen in the changing membership of the national accounting association, ICANZ.⁴⁶⁹ As noted in the previous chapter, from 1908 until 1981 women were less than five percent of members. Since this time, however, there has been a rapid rise in the number of women in ICANZ. In 1985 women were ten percent of members and by 1991 they were fifteen percent of members.⁴⁷⁰ The highest percentage attained by women was in 2005 when they were thirty five percent of the total membership.⁴⁷¹ For some years now women have been studying accountancy and entering the accounting profession in significantly larger numbers. By 1986 half the accounting graduates in New Zealand tertiary courses were women.⁴⁷² In 1990/91 forty percent of new admissions to the NZSA were women.⁴⁷³ In just over three years at the beginning of this century half the admissions to the College of Chartered Accountants in ICANZ have been women. From the beginning of 2002 until May 2005, for example, the New Members pages of *The Accountants Journal* show a total of 1056

⁴⁶⁹ Appendix C. The NZSA has been known as ICANZ, the Institute of Chartered Accountants of New Zealand, since 1996.

⁴⁷⁰ Appendix E.

⁴⁷¹ *ICANZ Annual Report* 2005. See also Appendix E.

⁴⁷² *Accountants Journal*, volume 67, 1, pp7 to 8.

⁴⁷³ *NZSA Annual Report* 1990/91.

males and 966 females being admitted to the Institute.⁴⁷⁴ As a consequence, the number of women in the Institute, and hence in accounting, have continued to rise.⁴⁷⁵

Elsewhere in the western world, women were also becoming accountants at an increasing rate. Between 1960 and 1980 there was a fourfold increase in the numbers of women qualifying as professional accountants in the United States, from less than ten percent in 1960 to just under forty percent in 1980.⁴⁷⁶ By 1987, half of the accounting graduates in the United States were women. In Scotland, the accounting association (ICAS) had a steady growth in the number of women becoming members through the 1980s, but this plateaued during the early part of the 1990s causing some researchers to speculate that the balance of women to men in the profession could stay at a ratio of forty to sixty.⁴⁷⁷ To see if this ratio has held for female accountants in Scotland would require a perusal of numbers in the Scottish associations today. It is too early to tell if this ratio will hold true for accounting in New Zealand.

With this rapid rise in the number of women in the profession, how long it would be before women were equal in number with men in senior positions, has often been a matter of speculation. In ICANZ's 1994 Task Force survey one third of respondents thought that it would take about six to ten years.⁴⁷⁸ Hooks noted that usually it took four years for promotion to a senior position and six years to become a manager in American accounting firms.⁴⁷⁹ Owen suggested that, assuming equal numbers of males and females graduating in accounting, it would be ten to twelve years before

⁴⁷⁴ *The Accountants Journal* from February 2002 to May 2005.

⁴⁷⁵ Appendix E.

⁴⁷⁶ Cook J.M. (1988), p4.

⁴⁷⁷ Gammie and Gammie (1995), p4.

⁴⁷⁸ Neale (1995), p26.

⁴⁷⁹ Hooks (1992), p350.

anyone could expect to see women becoming partners in national firms at the same rate as men.⁴⁸⁰ As this thesis has argued, it is now more than ten years since women have been entering the accounting profession in large numbers but in many countries women have still not become senior members of accounting firms to the extent that their numbers in the profession would otherwise indicate.

In 1994, the New Zealand Task Force noted that women in the twenty five to thirty four age group were significantly in the majority in the profession.⁴⁸¹ Women in the early forties age group should now, in 2007, be in the majority in the Institute. They should also hold many of the senior positions within the Institute and profession. This has not happened. Women are represented in senior positions in public accounting firms and individual women have held office in the Institute, but not in the same proportion as male accountants. Gender neutral theory postulated that the more women in the profession the more the profession would adapt to their presence and career progression would improve. But although the number of female chartered accountants has risen dramatically for the past three decades, women have not yet attained numerical equality in seniority with men.

Gender neutral theory inadequately explains what happened in the profession. A new theory, gender asymmetry, was formulated to help explain the difference between women having access to an occupation and their progression within that occupation. The attitudes of employers and colleagues, both male and female, appeared to have a significant influence on women in the profession.⁴⁸² As Spencer and Podmore pointed out, there could be opposition to a woman being promoted on the grounds that clients

⁴⁸⁰ Owen (1991), p10.

⁴⁸¹ Neale (1995), p25.

⁴⁸² Thane (1992), p307.

would object to working with her or that it was not worth the firm training her because she was going to be leaving her career to have children.⁴⁸³ These attitudes ran counter to the increasing pressure from changes in western society.

The large increase in the number of professional career women in the last quarter of the twentieth century was a legacy of major social changes, such as the Women's Movement, just as were the changes in women's participation in the wider workforce. The message of the Movement had been loud and clear in encouraging women to fulfill their potential as citizens and be equal to men. Since the beginning of the twentieth century women, as school girls, have received the same education as their male peers. Women could follow the same school curriculum that gave them access to commerce subjects. Women have also been able to study at the tertiary level and sit the accountancy professional examinations. Despite these opportunities, the number of women in the profession was not significant until the latter part of the century. Attitudes towards women in the professions were not changing with these social changes.

Indeed, the pattern of membership of the NZSA matched that of accounting associations in other countries where women had not been able to become professional accountants until a little later in the twentieth century. Although not the only cause, the Women's Movement helped change the attitudes of women towards their working lives.⁴⁸⁴ Women now became more aware of the opportunities open to

⁴⁸³ Spencer and Podmore (1987), p10.

⁴⁸⁴ The Women's Liberation Movement was not the only reason for the change in attitudes towards women in paid employment. There were other causes, as noted in Chapter One of this thesis, such as the increasing demand for labour. The Women's Liberation Movement, which reflected and created major social changes in western societies, is an important example of these significant social influences on women in the professions.

them once they left school. Women were especially conscious of the freedom they had to work as professionals for as long as they wished. It was only from this time that more women began to seriously consider a career as a professional accountant. Some researchers have discussed the increase in the number of female accountants. Thane proposed that the increase in numbers might be related to the growing size and complexity of businesses, causing a rise in demand for accountants.⁴⁸⁵ In New Zealand, Pagonis surmised that the rise in the number of women in the Institute from the 1980s came from a higher demand for accountants coupled with a greater interest from women in the idea of being an accountant.⁴⁸⁶ Crompton postulated that this interest came from a desire for women to improve their status in society and claim their right to be professionals.⁴⁸⁷

The changing influence and contribution that women have made in ICANZ for three quarters of the twentieth century can be seen in the two histories that have been written on the association, first by Graham and then by Millen. At various times, and in a number of countries, professional associations have commissioned books to be written on their histories. In the latter part of the century the associations have also often taken an active interest in the well being of their members, surveying them and initiating projects as part of the development of the profession. Accounting became recognized as a profession from the latter part of the nineteenth century. With histories usually being written to celebrate such milestones as fiftieth anniversaries, the first books on accounting associations, therefore, were not written until the early

⁴⁸⁵ Thane (1992), p311.

⁴⁸⁶ Pagonis (1984), p318.

⁴⁸⁷ Crompton (1987), p103.

twentieth century.⁴⁸⁸ As with the histories of the accounting societies, histories of the major accounting firms have also been written to celebrate milestones such as anniversaries and, because the firms were founded at around the same time as the societies, these histories also were written mid-century or soon after.

Here in New Zealand in 1960, Graham, the then secretary of the New Zealand Society of Accountants, published a book celebrating fifty years of existence.⁴⁸⁹ This book gave a brief yet comprehensive review of the two accounting organizations from the nineteenth century that formed the New Zealand Society of Accountants. The book also explained their relationships to each other, as well as the activities of the Institute in the first half of the twentieth century. Later, in the middle of the 1980s, Millen was commissioned to write a history of the association in the third quarter of the century.⁴⁹⁰ The two books reflect well the changing face of the professional accountant in New Zealand during this time.

Graham's book was very much like histories of accounting societies written in the first half of the century. The overwhelming dominance of men in the profession was obvious and the emphasis in the book was on the success of the members in developing a profession that was consolidating its social status. The book was written to show the relationship between the Institute and society. The accountant was

⁴⁸⁸ C.D. Morpeth wrote *The Story of the Incorporated Institutes of Accountants*, Sydney, (1917). *The History of the Australian Society of Accountants and its antecedent bodies 1887 to 1962* was published by the Australian Society of Accountants in Melbourne in 1962. In Britain, among the histories written, are H.W. Robinson, *A History of Accountants in Ireland*, (1984). The Institute of Chartered Accountants of Scotland in 2004 published, *ICAS 150 years and still counting – a celebration*.

⁴⁸⁹ Graham (1960).

⁴⁹⁰ Millen (1985).

depicted as male, white and middle-aged - a respectable and respected member of society. The diversity of members was ignored.⁴⁹¹

Millen's book on the other hand assumed the professional status of accounting and concentrated more on the members of the Institute and the nature of their work. It was more about the relationship between the Institute and the particular sections of industry and Government. The increasing prominence of women was obvious. While women were almost invisible in Graham's history of the Institute, in Millen's book women and their contributions were more visible. This difference does not necessarily mean that Graham deliberately refused to acknowledge the contribution of women to the profession. His book may accurately reflect the contribution women made at the time.

Millen's book, reviewing the Institute in the third quarter of the twentieth century, was published at the time that the number of women in the organization began to rise dramatically. Millen chronicled the increasing prominence of women and their greater participation in the affairs of the Institute. She highlighted a number of notable "firsts", such as the first woman on the Council, N.S. Jones, who was elected in 1983, and the first Director of Continuing Education, J. Simes, who was appointed in 1982. Also apparent was the increasing participation of women at accounting conferences. Millen noted that at the 1972 Sydney International Congress there were a "considerable number of women accountants" and that there was a special luncheon

⁴⁹¹ Graham (1960). Women are mentioned on p17 and pp 95 and 96.

for these women.⁴⁹² The more women there were who became accountants the more their experiences of working in the profession became more obvious.

It can be seen, therefore, that, until the 1980s, women were so few in number in the accounting workplace and in the NZSA little could be satisfactorily concluded about their participation in the profession. One conclusion that could be made was that women were not prominent either in the association or the workplace where individual women could, and did, experience difficulty acquiring promotion in accounting firms. Very few women had held office in the NZSA and this was particularly noticeable at national level. Under gender neutral theory the argument could be put forward that women were too few in number to make an impact on the development of the profession.

As the number of women becoming qualified accountants rose during the 1980s and 1990s, the profile of women in the profession did increase, but not to the extent that should have been expected by the numbers. This is so in both the accounting association and the accounting firm. The types and kinds of membership held by women in the NZSA, such as member for more than fifty years or fellow, and their involvement in branch and national committees have reflected the fact that they have made less of a contribution to the wider profession than have men. This has been paralleled in the workplace where qualified female accountants have often found themselves marginalized.⁴⁹³ Occupational segregation, which was evident in the wider workforce, became more obvious within the accounting profession. The implication was that there was a negative attitude towards women as qualified

⁴⁹² Millen (1985) p85.

⁴⁹³ Emery et al (2002), pp 23ff.

professional accountants that disadvantaged them. Workplace practices hampered the careers of many women. The effects of these practices varied. For some women, succeeding in the accounting profession meant delaying marriage and children. For others it meant that they could have families and balance their home and working lives. But for many women, qualifying and working as a professional did not mean that they had equality of opportunity within their chosen profession. Instead, the increase in the number of women within the accounting profession has highlighted some of the difficulties that professional women encountered in their chosen careers. There needed to be a broader application of theory to explain what was happening to women in accounting. Gender asymmetry theory attempted to take into account the sometimes negative attitudes towards women from those in the profession.

The greater number of women joining the accounting profession in the last quarter of the twentieth century did give them a higher profile that increased the pressure on the profession to explain the situation. Some members in the accounting profession wanted to know why women were not progressing in the way men were. With changes in the social climate in western countries equal employment opportunities for men and women became more of an issue. The professions responded by examining the position of women in their fields. Accounting associations, for example, were anxious to ensure that both men and women had opportunities to succeed in the profession. The next chapter looks at the efforts of the NZSA/Institute to improve opportunities for its female members and the effectiveness these efforts had on the part that women played in the association in the last quarter of the twentieth century.

CHAPTER EIGHT: Responses of the Accounting Associations from the 1980s

As the liberal movements of the 1960s led to social changes, such as the Women's Liberation Movement of the 1970s, there was wider discussion within the professions about equal opportunities in work that involved occupations in general and professions in particular. Women questioned their subordinate place in professions, including accounting. The difficulties and barriers that women found as they tried to advance as career accountants were scrutinized closely and analyzed. Many articles were written on this subject and, in New Zealand, the NZSA's journal at different times gave prominence to the issue, for example, publicizing the results of the 1990's Task Force survey.⁴⁹⁴ The barriers to career progression appeared not to have changed in the latter part of the twentieth century. What was new was the open discussion about the progression of women in accounting and the efforts that were made to reduce and eliminate the barriers.

In New Zealand members of the NZSA were surveyed. Millen's book on the history of the NZSA from the 1950s to the 1980s reflected the changes in New Zealand and other Western societies. The NZSA acknowledged the demands by women for recognition of their work and access to all levels of the accounting profession. The association appointed a committee in 1982. S.M. Lojkine was the only female on the committee. The aim of the committee was to study the issues affecting the accounting profession that were likely to arise in the remainder of the twentieth century.⁴⁹⁵ For two years the committee floated ideas and arranged study groups, reflecting on the future of the profession in New Zealand. In its report, titled *Horizon 2000*, published

⁴⁹⁴ Neale (1995).

⁴⁹⁵ Ibid, p43.

in the November 1984 issue of the *Accountants' Journal*, the committee recognised that women graduates were entering accounting in greater numbers but that traditional attitudes and community expectations were restricting their advancement into senior positions.⁴⁹⁶ Traditional attitudes, as noted earlier in this thesis, stemmed from the origins and conservative nature of the profession. The negative effects of community expectations underpinned the theories of critical perspectives.⁴⁹⁷ The committee acknowledged that limitations were still being placed on women and attributed this to long standing conservative attitudes in male accountants and the low expectations that society had of women.

In the same way, eleven years earlier, in 1971, the AWSCPA (the American Women's Society of Certified Public Accountants) had surveyed its members. Most of the 900 members who responded agreed that "many doors have been opened to women accountants and many prejudices overcome", but almost half of the respondents said that they had been victims of discrimination in the five years prior to 1971.⁴⁹⁸ Another American accounting association, the American Institute of Certified Public Accountants (AICPA), responded to the calls to be heard by its female members. The Association was aware of the rising numbers of women members and their insistence that women had equal rights to men in the profession.

The AICPA, as part of a wider project in which fourteen major issues concerning women were appraised, established a special committee to investigate what was happening to women. In 1988, the committee surveyed members in New York and presented a report to the AICPA Board of Directors on *The Upward Mobility of*

⁴⁹⁶ *The Accountants Journal*, volume 62, 10 1984, p472.

⁴⁹⁷ See Ciancanelli et al. (1990).

⁴⁹⁸ Trapp et al. (1989), p83.

Women.⁴⁹⁹ The AWSCPA played a major part in the preparation of the report which evaluated the current status of women and considered what should happen next. The report suggested how the Association could raise the awareness of its members about the careers of women through encouraging employers to promote its female employees, provide support initiatives for women and increase the number of women in senior positions within the profession.⁵⁰⁰ These suggestions were highlighted in some of the accounting journals at the beginning of the 1990s. B.T. Acken, a member of the AICPA's Board of Directors and the Chair of the committee that produced the report, commented on the efforts being made to promote women in the profession. She provided guidelines for both employers and employees to follow in putting the report's recommendations into action, encouraging newly qualified accountants to check if their colleagues belonged to the AICPA and were actively involved in the association's professional development activities. Acken suggested that young female graduates examine a prospective employer's record for hiring and promoting women before deciding whether or not to take on employment.⁵⁰¹ Acken remained positive about the steps that accounting firms were taking but she was also realistic enough to give ideas to individual men and women on what they could do to help their senior accountants make it possible for women to have a career in accounting.

The AICPA's report was important in that it provided a starting point for firms to move to adapt and make the best use of the greater number of female accounting graduates. Researchers also used this report as a guide for further study. Pillsbury et al., for example, surveyed members of the Association and accountants practising in both large and small firms, not just to determine which positions were held by men

⁴⁹⁹ Owen (1991), p10.

⁵⁰⁰ Acken (1991), p15.

⁵⁰¹ Ibid, p17.

and which by women, but also to define the expectations that colleagues had of one another as accountants.⁵⁰² In their study they provided a synthesis of research to date and evaluated their findings about male and female expectations of women accountants. They confirmed what was well known – that Epstein’s “restructuring of expectations of women’s place in society” had not happened.⁵⁰³ Trapp et al. surveyed male and female public accountants on these issues as they related to women and came to the same conclusion.⁵⁰⁴

As in the United States and New Zealand, in the United Kingdom accounting societies looked at how they could improve the upward mobility of women into senior positions in the accounting profession. As part of the *Opportunity 2000* initiative, in 1992 six of the accountancy bodies in the United Kingdom decided to form a group that would examine issues affecting women in accounting. This group was known as Women in Accountancy. The aims of Women in Accountancy were to be “a focus for encouraging women members by challenging ideas, exchanging information and providing input to the six accountancy bodies whilst offering a practical forum for processing any issues that the bodies wish to develop”.⁵⁰⁵

A major aim of these groups was to examine the position of female accountants in the profession.⁵⁰⁶ The groups concentrated on looking at why women wanted to become accountants and then the factors that made it difficult for them to advance in the profession. The discussion and research on the place of women in accounting became

⁵⁰² Pillsbury et al. (1989), p66.

⁵⁰³ Ibid, p68.

⁵⁰⁴ Trapp et al. (1989), pp75 to 83.

⁵⁰⁵ Moss (1992), p40.

⁵⁰⁶ Other groups included *Horizon 2000* in New Zealand; *Opportunity 2000* in the United Kingdom and the American Institute of Certified Public Accountants *Future Issues* Committee in the United States.

part of the debate on the wider issue of the future of the profession. The impending millennium gave a focus for many professional groups and during the 1980s and 1990s the accounting profession in New Zealand was not alone in establishing research groups to study what was happening to women and why. The millennium provided a benchmark for these research groups to investigate what positions women held, the reasons for this, the effects, and most importantly, what both individuals within the profession and the professional association could do to ensure equality of both men and women in their work.

The results of these studies showed that barriers to the progression of women in accounting were still in existence and that they were the similar throughout the western world. In part this was because of the effects of common events in twentieth century history, such as the two World Wars and the Great Depression. In addition, the economies of western countries are similar and this, combined with the interdependence of international trade, has produced occupations, including the professions, which are similar in many countries.

In 1993, the incoming president of the NZSA, J. Hagen, made the position of women in accounting as the focus of his term of office. Hagen recognized the loss of skills and expertise when expert and experienced women left paid work to have children. He wanted to ensure that those women would be attracted back into accounting rather than go elsewhere in the economy. He acknowledged that both structural and cultural changes were needed to allow more women to reach senior positions and, for example, become partners in public accounting firms.⁵⁰⁷ At this time, the NZSA

⁵⁰⁷ Hagen (1993), pp34 to 37.

established a Task Force to survey accountants and study the place of women in accounting. The formal objectives of the NZSA's Task Force were to investigate the loss of a chance for a career by individual female chartered accountants who were not able to find promotion, as well as the wider implications to the profession of the loss of women choosing not to continue as qualified accountants or being promoted.⁵⁰⁸

Neale, a member of the Task Force, set the scene prior to the release of the results of this study. Neale reinforced Hagen's message. She discussed two opposing, but valid, arguments that people usually raised about female accountants. Namely, was gender an issue, or not?⁵⁰⁹ Those who say that gender is not an issue claim that being promoted is based on merit and the best person for the job is appointed. They look to female accountants who have done well as proof of this. Those who say that gender is an issue quote the low number of women in public practice, and partners in public accounting firms. Proponents of this theory claim that gender is a factor in promotions, and one which works against women, when appointments are made.⁵¹⁰

The Task Force looked at three particular areas within the profession: work experience, career development and status. Five hundred members of the NZSA were surveyed. The Task Force found that there were differences in work experience with men receiving higher remuneration and more frequently achieving seniority than women. In general, the women who responded to their survey held more junior positions and had experienced slower career progression than the men who

⁵⁰⁸ Neale (1995), p43. The formal objectives stated were: "To promote practical ways in which women members of the NZSA would be best supported in achieving personal work aspirations as Chartered Accountants and enhancing the prestige of the NZSA through raising the calibre of its members and the services provided to clients".

⁵⁰⁹ Neale (1994), p74.

⁵¹⁰ Cooper (2001), p241.

responded.⁵¹¹ Part-time workers were more likely to be female. Almost eighty percent of those who worked part-time said they did so for family reasons.⁵¹²

When both sexes took time out from accounting work, for many men it was to study or travel overseas. For many women time out was for personal or family related reasons.⁵¹³ The survey also found that when time out was taken, for whatever reason, men were likely to do so for only a few months while women were often out of the workforce for more than a year.⁵¹⁴ Promotion was the main reason why both male and female accountants in the Task Force survey changed employers, with twenty five percent of males and twenty percent of females doing so. In Scotland in the middle of the 1990s, a survey of male and female accountants showed similar findings with twenty five percent of Scottish men and eighteen percent of women changing employer for promotion.⁵¹⁵ Seventeen percent of New Zealand females changed employer for parental or family reasons, the second highest reason for them, but only two percent of males did so. Similarly in Scotland, only four percent of Scottish men left for personal reasons versus twelve percent of women.⁵¹⁶ These findings supported the conclusion of Trapp et al., who, in 1989, found that male accountants in the United States perceived that women were more likely to leave an employer for family reasons while the number one reason for both male and female accountants moving was for professional opportunities and promotion.⁵¹⁷

⁵¹¹ Neale (1995), p44.

⁵¹² Neale (1996), p22.

⁵¹³ Ibid, p22.

⁵¹⁴ Ibid, p22.

⁵¹⁵ Neale (1995), p17 and Gammie and Gammie (1995), p7.

⁵¹⁶ Gammie and Gammie (1995), p7.

⁵¹⁷ Trapp et al. (1989), p83.

The Task Force survey found little difference in the situation between men and women as regards professional development and being mentored⁵¹⁸ but there was a difference in perception with women more likely than men to consider that they had fewer opportunities within the profession. This finding has been supported by research in other countries. Morley et al. found that, in general, Australian male accountants were more satisfied with their careers than were female accountants and for both men and women satisfaction rose with age.⁵¹⁹ New Zealand women also had lower career aspirations and were more likely than men to be unwilling or not confident enough to aim for senior positions. Half the men surveyed underwent training to improve their management skills but only one third of the women did so.⁵²⁰

The Task Force also found that women generally held a lower status within their workplace than did the men. If women worked in a public accounting firm, that is, in the private sector, they were more likely to be employed in the lower levels of the firm than if they were in the corporate and public sectors. But even in these sectors they were to be found more at the medium level rather than the senior level. In public practice almost forty percent of the New Zealand male respondents were in senior positions versus six percent of females. The figures were similar in the corporate sector with thirty four percent of the males versus seven percent of the females. The public sector (that is, government) was quite different with only seventeen percent of males in senior positions versus five percent of females.⁵²¹ This low figure for male

⁵¹⁸ In contrast to the findings of Roberts and Coutts (1992).

⁵¹⁹ Morley et al. (2002), p67.

⁵²⁰ Neale (1995), p18.

⁵²¹ Neale (1995), p20.

accountants may be an indication of the levels within government departments where accountants work.

The results of the Task Force survey were published in three issues of the *Chartered Accountants Journal* in 1995/6.⁵²² It was hoped that these results would help accountants, especially men who were in the decision-making areas of the profession, to become more aware of the difficulties female accountants were experiencing in their work. If workplace practices could be altered to better accommodate women then the number of women entering accounting and staying in the profession would be increased.

As in the Scottish survey, the New Zealand Task Force found that, in general, the perceptions of female accountants differed significantly from that of male accountants.⁵²³ The similarity of the findings indicated that the experiences of female accountants in different countries were similar enough to allow international comparisons. This is important because much of the research on women in accounting has been carried out overseas and the findings of those studies may help to improve the status of female accountants in New Zealand.

The Task Force concentrated on identifying the aspects of working as a professional accountant where women considered they were disadvantaged. This to a large extent had the group focusing on gender asymmetry theory. In many respects this is understandable, because from a practical point of view applying critical perspectives theory was beyond the scope of groups such as the Task Force. Applying critical

⁵²² Neale (1995, 1996).

⁵²³ Neale (1995), p19.

perspectives theory would require broader application and appeals to, and encouragement of, wider society to change its values and principles. Study groups set up by accounting associations, such as the New Zealand Institute's Task Force, must of necessity focus on what the profession itself could do, rather than what society could. But even this aim could not be guaranteed as the associations could only persuade and encourage public accounting firms to take on women as partners.⁵²⁴

In the ten years since the publication of the Task Force survey results the Institute has continued to respond and adapt to the needs of its members. In 2007, the Institute will introduce concessions on ongoing membership requirements for members who are retired, on low incomes or taking career breaks. The latter category is of interest. The Institute's Director- Admissions, R. Bignall, defined a career break as a temporary withdrawal from the workforce and gave as examples parenting, unemployment, illness, full-time study, caring for elderly parents and travel overseas.⁵²⁵ The Institute is making it possible for members in this category to return to the workforce having undertaken professional development, either while out of the workforce or on their return. There will be special discounts for courses and access in electronic form to the *Journal*. For women who have left work to raise a family this will make it easier for them to resume their careers as professional accountants. What will be interesting will be a study of those women who return to work to see if the reason for their temporary withdrawal from practising accountancy had any effect on their success in returning.

Female membership of ICANZ reflected the changing nature of the profession. Apart from actual numbers, women, along with men, have the opportunity to become office

⁵²⁴ See Burrowes (2006), p77.

⁵²⁵ Bignall (2006), p36.

holders and earn places in different types of membership categories. For example, with the demands of family women are less likely than men to have continuous membership within the association. It would be expected, therefore, that women would be under-represented in a special category within the Institute; namely, those who have been members for fifty years or more. A perusal of the Institute's 2003 membership list revealed forty six members who have belonged for more than fifty years and all were male. Women have formerly belonged or been acknowledged within this category. *The Accountants Journal* in 1984 referred to ten members who had reached fifty years' membership and one was a woman, R. M. Allen.⁵²⁶ Also, an article in the 2001 journal highlighted J. McGregor of Christchurch who had been a member since 1940, that is, for more than sixty years.⁵²⁷

In 1991, there were fifteen female fellows in the NZSA. In 2005 the membership list showed that the Institute had 755 members who were fellows, fifty of them being women. These women held a variety of accounting related positions. Of these fifty, five were partners in accounting firms, one was in sole practice, three were owner/operators of a business and fourteen were managers or directors of companies. Four were employed in tertiary education institutions and one was a Member of Parliament. The majority of these women, forty eight, were chartered accountants. Thirteen were in public practice, three had honorary retired status and five were retired. The same general membership list noted that eight members were Life Members, none of them women. As noted earlier in this thesis, a woman has never been made a Life Member of ICANZ, an honour that is granted to a limited number of

⁵²⁶ *The Accountants Journal*, volume 63, 7 1984, p298.

⁵²⁷ Whiting (2001), pp93 to 94.

members who have made a significant contribution to the Institute and the profession in New Zealand.

For many decades in the twentieth century, women were not national office holders within the NZSA/ICANZ. It was only in relatively recent times that women achieved some of the top positions within the Institute itself. This situation may be attributed to the "old boy" network operating in favour of male colleagues when nominations were called for official positions within the association. But it may in part be due to a tendency for practising public accountants, rather than those working in industry or for the government offering themselves for election and being considered the more suitable candidates for election to the national council. This would disadvantage women. Not only were there fewer women than men in the NZSA but women were less likely to be public accountants than were men.⁵²⁸

Some women became office holders in the 1970s. At Branch level E. Drury was the secretary for the Wellington district in 1971 and in 1976 S. Voss became the NZSA's National Education Officer.⁵²⁹ A notable woman from this era was D. C. Jamieson who became the secretary of the Accounting Practice and Procedures and Public Relations Committees. She served as National Secretary of the NZSA for many years and edited the Society's journal for some of that time. Jamieson was not a member of the NZSA but was employed by the association. Overseas, the situation was the same. In the 1970s women were not often in senior positions in the accounting profession in Britain. For example, women were not on the Councils of the Institutes of Chartered

⁵²⁸ *NZSA Yearbook* 1908-1996 and *ICANZ Yearbook* 1996-2006.

⁵²⁹ *NZSA Yearbook* 1971, p6 and *NZSA Yearbook* 1976, p3.

Accountants in England and Wales and Scotland and at this time professors of accounting in the universities were male.⁵³⁰

P. Jefferies (Auckland) in 1981 became the first woman to be a Branch Chair and in that year two women were appointed secretaries of their Branches, J. Hayward (Wellington) and M. Ayres (Otago). By the late 1970s and early 1980s women were beginning to join national level committees and hence become part of the decision-making areas of the NZSA. For example, I. Orchard (Christchurch) was the secretary of the National Cost and Management Accounting Division of the NZSA while S. Lojkine was on the Taxation Committee, E. Kennedy was on Local Body Public Financial Reports and E. Hickey was on the Recruitment Committee.⁵³¹

During the 1990s, women continued to be represented on many of the national and branch committees of ICANZ. Among them were J. Pallot (Education, Library, Fellowship Selection and Public Sector); E. Hickey (Accounting Research and Standards Board, Research and Financial Accounting); B. Monopoli (Primary Sector). Other women who served on national level committees at this time were D. J. Miller, P. Fauvel, K. Wallace, J. Perry and L. Provost. In 1991 women were just under five and a half percent of the almost one hundred and fifty people on national committees.⁵³² In that same year Pallot (Wellington) and Brookes (Waikato/ Bay of Plenty) were on the Council of ICANZ. In the United States women held office at levels similar to those in New Zealand. For example, in Ohio in the early 1990s

⁵³⁰ Parker (1978), p53.

⁵³¹ NZSA/ICANZ *Annual Report and Accountants Journal/Chartered Accountants Journal* 1925-2005.

⁵³² ICANZ *Annual Report* 1991.

women were President of four Chapters (equivalent of New Zealand branches) and the chairs of four committees at State level.⁵³³

It was not until 2000 that a woman, S. Sheldon, became the first female President of the Institute.⁵³⁴ By 2003 there were fifty three women among the two hundred and eighty five members of the Institute's national committees, three being Chairs of their committees (Public Sector, Sustainable Development Reporting and Primary Sector).⁵³⁵ The second female President of the Institute is D. Bovaird, in 2007.

Another woman, L. Turner, is the second Vice-President in 2007, and hence likely to be President in 2009.⁵³⁶ However, the connection between participation and standing may not be a simple one. As D. Jamieson pointed out, the link between prominence in the Institute and advancing in accounting as a career does not necessarily follow from one another. Highly placed members of the Institute may not be partners in public accounting firms or at the pinnacle of their careers elsewhere in the private sector.

Some female members of the Institute were successful and prominent in their communities, among them were Lojkine, King, Neal/Woolcott and E. Thompson.⁵³⁷ Thompson was the Deputy Mayor of Temuka. Neal joined in 1939 and became a fellow in 1983. She was awarded an MBE for Services to the Community.⁵³⁸ King and Neal, along with P. Hutchison, were mentioned in the Society's Journal in 1978 as being among "a small band of women accountants who had been appointed to

⁵³³ Owen (1991), p12.

⁵³⁴ *ICANZ Annual Report 2000*. This contrasts with the New Zealand Law Society. Their first woman president was appointed in 1991.

⁵³⁵ *ICANZ Annual Report 2003*.

⁵³⁶ Bovaid (2006), pp 15-17.

⁵³⁷ Jamieson (1991), private letter.

⁵³⁸ *The Accountants Journal*, volume 63, 7 1984, p297.

statutory bodies."⁵³⁹ These women were prominent in particular areas of the economy. Hutchison, Orchard and Hackworth were in public accounting. Hutchison was a partner in Kirk Barclay, a firm that eventually amalgamated with BDO Spicer. Orchard was a partner in Nicholls, North and Nicholls and, as mentioned earlier in this thesis, Hackworth was in practice on her own or with one or two partners. McGregor, Neal and J. Treloar were in industry, respectively the General Manager in Brown Brothers Engineers, the Company Secretary in TipTop and the Chief Accountant at Armstrong and Springhall. King and Woolcott were in Government organizations.⁵⁴⁰ King was awarded an MBE and in 1965 represented New Zealand at a Human Rights Seminar in Manila. Among other appointments she was Chair of the Council for Equal Pay and Opportunity and a member of the Royal Commission on the Reform of the Courts and the Immigration Council. Woolcott was a member of the (Labour) Government appointed committee set up to oversee the investment of the national superannuation contributions.⁵⁴¹ In 1974 K. Alison and King were awarded MBEs as was T. Clough a year later.⁵⁴² Their higher profile in accounting led to them being treated more as the professionals they were.

An increase in women becoming partners was evident only in the latter stages of the twentieth century. But even so, the percentage was not significantly large. Hooks and Cheramy showed that women were just one percent of partners in major American accounting firms in 1983, and this had risen to three percent five years later in 1988.⁵⁴³ Cook, in remarks made at the annual meeting of two American female accountants' associations, the AWSCPA and the ASWA, noted that the number of

⁵³⁹ *The Accountants Journal*, volume 57, 4 1978, p146.

⁵⁴⁰ Pagonis (1984), p318.

⁵⁴¹ Jamieson (1991), private letter.

⁵⁴² *NZSA Yearbook* 1974, p15.

⁵⁴³ Hooks and Cheramy (1988), p20.

female partners in American accounting firms rose eightfold between 1976 and 1986.⁵⁴⁴ Bowman's also reported that at this time, internationally, less than two percent of partners in the then Big Eight firms were female.⁵⁴⁵ In the United States, Peat Marwick's celebration of eighty five years since it was founded, for example, made no mention of women.⁵⁴⁶ Wilkinson Wilberfoss here in New Zealand, in its one hundred years of existence, had one hundred and fifty five partners with its most prominent female employee, N. M. R. Hollingworth, being a qualified accountant who was personal assistant to two senior partners.⁵⁴⁷ Later Hollingworth was occasionally in business for herself or in partnership with one or two others. In Scotland in 1995, just under five and a half percent of the partners in the Big Six firms were female, although six percent of partners in all accountancy firms in Scotland were women. Most of these women had been promoted to partner in the firm that they had trained in, rather than being promoted from another firm.⁵⁴⁸

In 1998, the AICPA completed the study *A Decade of Changes in the Accounting Profession: Workforce Trends and Human Capital Practices*.⁵⁴⁹ The results showed that women as partners had risen from twelve to nineteen percent during the 1990s. A significant finding of the study was that women partners considered that they were not experiencing barriers to their progression within their firms in areas that traditionally were more important and previously not open to them, such as auditing. However, the study showed two aspects of women's careers. Women in public accounting were

⁵⁴⁴ Cook J.M. (1988), p4.

⁵⁴⁵ *Bowman's Accounting Report* (1988), pp13 to 14. See also the *Journal of Accountancy* December 1988, p15 for a news report titled "Women bosses: still an uphill fight".

⁵⁴⁶ *Peat, Marwick Eighty Five Years* (1982).

⁵⁴⁷ MacLean (1980).

⁵⁴⁸ Gammie and Gammie (1995), p7.

⁵⁴⁹ The report can be accessed in www.aicpa.org/worklife.

more inclined to work in smaller firms and they were less likely to express a desire to become a partner (forty one percent of women versus sixty five percent of men).⁵⁵⁰

In Canada, a concerted effort was made in the 1990s by the various Canadian accounting organizations to encourage women to become partners. In 1991 only nine percent of partners in well known firms were women.⁵⁵¹ A 1993 survey of the six largest accounting firms in Canada found that almost one quarter of new partners were women.⁵⁵² However, six years later another survey showed that almost three quarters of women and one third of men perceived that males were more likely to be made partner. Family responsibilities of women were seen as the main reason why women were less able to become partners.⁵⁵³ A task force set up at this time to consider gender issues produced twenty policy recommendations. Subsequently, groups were formed to oversee their implementation.

The changing workforce, with an increasingly greater number of women in accounting, was highlighting the need to address the place of women in professional accounting.⁵⁵⁴ The Enron scandal and the subsequent demise of one of the Big Six accounting firms, Arthur Andersen and Company, have highlighted some of the structural barriers within accounting firms that impeded the progress of the female accountant through the 1980s and 1990s. Squires et al. reported that in the 1980s half of Arthur Anderson's recruits were women but by 1999 only 7.5% of partners in the firm were female. Senior accountants, when asked to explain this discrepancy, said

⁵⁵⁰ Burrowes (2006), p77.

⁵⁵¹ Allen and Conrad in Smythe et al. (1999), p259.

⁵⁵² Gallhofer and McNicholas (1998), pp38 to 40. In this article Gallhofer and McNicholas urged ICANZ to be proactive and emulate the Canadian associations.

⁵⁵³ Allen and Conrad in Smythe et al. (1999), p264.

⁵⁵⁴ Wootten and Kemmerer (2000), p171.

that the long hours demanded of accountants made it hard for women to balance career and family.⁵⁵⁵ However, Squires et al. commented that women had rather been denied access to career opportunities. They noted that women were more likely to leave the firm for another job than to start a family.⁵⁵⁶

As noted earlier in this thesis, much of the research, both here and overseas, has been on women in public accounting.⁵⁵⁷ Studies that have been carried out on accountants working as employees in industry and in the Government sector have shown that for women there does not appear to be significant differences between the sectors as regards their progression in the profession. Hunton et al., for example, noted the same variations in the perceptions and experiences of both male and female accountants in the private sector as in the public sector.⁵⁵⁸ It seemed that women were finding barriers to their advancement in accounting no matter which area of the profession they were in, and this included tertiary institutions.

Although in countries such as New Zealand the qualifying examinations for accounting have been carried out by the universities since the early years of the twentieth century, accounting as a university subject did not warrant full-time specialist lecturers for some time. It was not until after the middle of the century that the first Professors of Accounting (male) were established in Australasia; the 1950s in Australia and the 1960s in New Zealand.⁵⁵⁹ In the United States, the first full-time appointment was in 1904 and in the United Kingdom this was in 1914. Lecturers were

⁵⁵⁵ Squires et al. (2003), p83.

⁵⁵⁶ Ibid, p83.

⁵⁵⁷ See, for example, Dahl and Hooks (1984); Westcott and Seiler (1986); Hooks and Cheramy (1988); Trapp et al. (1989).

⁵⁵⁸ Hunton et al. (1996), pp14 to 31.

⁵⁵⁹ Carnegie and Williams (2001), p103.

male. In Australia the first female accountancy academic, J. Kerr, was appointed in 1946.⁵⁶⁰ In 1980 Hughes noted that in the university hierarchies women "cluster thickly at the bottom, but are thin at the top. At the very top they are non-existent."⁵⁶¹ Women were and are in the majority in the lower levels of the institutions and are under-represented in the higher levels. Some researchers were more optimistic. In 1981 Cohn suggested that women accountants were well represented in accounting departments in Australian universities. She claimed that academics had more flexible working conditions and were more easily able to combine academic work with the demands of motherhood. She quoted some female accounting academics who were working mothers and who welcomed the lower levels of stress and strain compared to the private sector. Cohn added another reason for the "good" number of women in the accounting departments. She quoted one female academic who, while acknowledging that women were not well represented in senior positions in the accountancy departments, felt that progression for women was easier in the universities than in the private sector. A female lecturer at La Trobe University observed that the situation was improving.⁵⁶²

In the past fifteen years there has not been an appreciable improvement in the ratio of female professors to lecturers. In 2004 and 2005 ten percent of the professors in five New Zealand universities were female but fifty five percent of the lecturers were women. Less disparity was shown at La Trobe University in Melbourne, but even so, twenty percent of the professors and fifty percent of the lecturers were female.⁵⁶³ The chances of advancement in the universities in the first decade of the new century do

⁵⁶⁰ Cohn (1991), p32.

⁵⁶¹ Hughes in Bunkle and Hughes (1980), p127.

⁵⁶² Cohn (1991), p26.

⁵⁶³ *University Calendar* 2004/5, Australia (La Trobe) and New Zealand (Canterbury, Victoria, Otago, Auckland).

not seem to be much different from those in the 1980s. Considering the narrow range of positions in accounting departments in tertiary institutions and the stated emphasis in these institutions on equality, it is surprising that more women were not in senior positions. Neale's discussion of the two opposing arguments on gender earlier in this chapter becomes relevant here. Which of the arguments is more applicable is open to debate.

The last quarter of the twentieth century saw a major change in membership of the NZSA/ICANZ. There was an exponential rise in the number of women becoming professional accountants and their presence in the activities of the association increased, but not in proportion to their number, although women did become more involved at branch and national level and the beginning of the new century saw the first female President of the association.

Women became accountants because they were more confident and wanted a career in a profession that enjoyed a high status in society. Changes in western societies following the Women's Liberation Movement meant that it was more acceptable for women to have long term employment in the workforce. But the reality was that they were experiencing limitations that the men did not. Women, for example, were not perceived within the accounting profession in the same favourable light as men and surveys undertaken by ICANZ confirmed this.⁵⁶⁴ Research, in New Zealand and overseas, also supported these findings. Women were not progressing in accounting as quickly as men and they were more likely to experience workplace restrictions and marginalization.

⁵⁶⁴ Neale (1995, 1996).

In theory, there was equality of opportunity for men and women in the accounting profession. Entry regulations and association membership did not distinguish gender and through legislation and other measures western society supported this. But equal opportunity was not being taken up by women, here in New Zealand and overseas, and this was highlighted by what was happening with the increasing number of women in the profession. The accounting associations concentrated on what they could do, and what they could encourage their members to do. In effect the associations used and applied gender asymmetry theory. What the associations could not do was change social attitudes towards women, that is, use and apply critical perspectives theory. However, by setting up task forces, accounting associations showed that they recognized that women could be career professionals and that, for the sake of the entire profession, all in the profession had an obligation to support women so they could succeed in their careers. The next chapter examines the effects of social factors on the future of accounting and women in the profession.

CHAPTER NINE: The Future of Women in Accounting

Many suggestions have been made over the years to improve the involvement of women in accounting. How extensively and effectively these recommendations were applied can be attributed to a number of factors. In this chapter, the measures that were implemented by the accounting profession in the past twenty years are discussed within the context of the three strands of research, gender neutral, gender asymmetry and critical perspectives theory. No matter which theory is being applied, underlying the success of any changes was the continuing need for the profession to maintain its standing in society. While gender is an important issue for the professions, including accounting, some women have additional constraints related to ethnicity.

There are two phases to the involvement of women in accounting: gaining entry and then progressing within the profession. The first phase has not been a concern in New Zealand since 1908, but the second phase has been an issue. Just as in other professions in New Zealand and in accounting overseas, women in accounting in New Zealand have had difficulties in their careers that have not been experienced to the same degree by their male colleagues. Implementing the suggestions that have been made over the years to improve the chances of women being promoted in accounting had interesting consequences that will be discussed in this chapter, within the three strands of research on women in the professions. First, there is the effectiveness of gender neutral theory and the implications of feminization of a profession. Second, there is gender segregation within a profession and how successfully this can be explained within gender asymmetry theory. Third, what is meant by having a successful career as a professional is interpreted within critical perspectives theory.

Gender neutral theory has, as its underlying principle, the concept that increasing the number of women in a workplace will raise the profile of women in that occupation. This will lead to an employer altering the conditions of work to make it easier for women to continue in their careers in that occupation.⁵⁶⁵ Too few women in the accounting profession was an issue for much of the twentieth century but did not seem to be so after social reforms, such as the Women's Liberation Movement, when more women took up careers in the professions. Recommendations, such as restructuring the workplace to make it easier for women to balance work and family demands, which came from the surveys undertaken by various accounting associations in the 1980s and 1990s appear to assume that the number of females in the accounting profession was sufficient for those suggestions to be able to be implemented. Although it would seem, therefore, that gender neutral theory no longer applied to women in accounting at the end of the twentieth century, the greater number of women in the profession highlighted an issue that showed that in reality gender was not neutral, namely, feminization of an occupation.

Improving conditions for women in accounting firms, minimizing constraints and maximizing career opportunities for them, may result in more women becoming professional accountants to the extent that in society the profession is perceived as being female dominated. As has been seen with nursing and teaching, there are implications for an occupation in this situation. At the beginning of the twentieth century, teaching and nursing were socially acceptable as career paths for intelligent well-educated women because society considered these to be occupations suitable for

⁵⁶⁵ Ciancanelli et al. (1990), p118.

them and where paid work could be combined with being a wife and a mother.⁵⁶⁶

Most teachers and nurses were women. Because women had a lower social status than men these female dominated occupations were considered semi-professions, or the lower professions. As a consequence, there were differences between teaching and nursing and other professions. For example, teachers and nurses have less autonomy and lower rates of pay than many other professions.⁵⁶⁷ Else and Bishop noted, when discussing gender based occupational segregation of the New Zealand workforce, that "international evidence shows that the higher the proportion of women..employed in an..occupation..the lower the average pay."⁵⁶⁸ They concluded that this was in part due to a lack of acceptance in New Zealand society of the true contribution that women made in the economy.

Crompton noted that to maintain the social status of a profession that had a large number of female practitioners, the profession would have to either raise the status of women within it, and gain acknowledgement from society for that, or segregate women, so that in society the profession continued to be associated with males.⁵⁶⁹ The status of women in accounting, for example, could be raised if there was a greater demand for accountants than men alone could fill. If this was not the case, then for accountants to retain their high status males must occupy the senior and high paying positions within the profession, while women performed lower paying work.⁵⁷⁰

Ciancanelli et al. and Schwartz agreed.⁵⁷¹ They, too, saw occupational segregation as

⁵⁶⁶ Thane (1992), p306.

⁵⁶⁷ Reader (1966), p186 and Olssen and Hickey (2005), p104.

⁵⁶⁸ Else and Bishop (2003), p22.

⁵⁶⁹ Crompton (1987), p109.

⁵⁷⁰ Ibid, p109. See also Crompton and Mann (1986) and Davidson and Burke (1994);

⁵⁷¹ Ciancanelli et al. (1990) and Schwartz (1992).

a way of avoiding the disadvantages of a feminized profession in a society that did not value women equally with men.

It is a little too early to be able to see, using accounting as an example, if western societies value women equally with men. If women are valued equally, then increasing the number of women in accounting should have little effect on the social status of the profession. That is, the disadvantages of feminization of an occupation, as happened in teaching and nursing, will not occur. With half the accounting graduates now female, their career progression over the next few years will show whether or not social status depends on gender. Already, however, there is one trend, predicated by Crompton. Occupational segregation is apparent in accounting.⁵⁷²

Gender asymmetry theory focused on the attitudes of both men and women towards women in accounting and the structures in the accounting firm that helped and hindered women in the profession. In this context occupational segregation came to be seen as one of the outcomes of negative attitudes towards women in accounting. During the 1980s and 1990s a number of accounting associations, including the New Zealand Institute, made extensive surveys of the working careers of their members, to identify and discuss the attitudes and workplace structures that were affecting women. One of the first major studies was completed in 1988 by the American Institute of Certified Public Accountants (AICPA). This study was the work of the AICPA's Work/Life and Women's Initiatives Executive Committee. The committee recommended a number of measures to help women gain parity within the American profession: employers should be more proactive in providing guidance to both

⁵⁷² Cooper and Taylor (2000), p570.

mentors and their proteges on how to have a more effective relationship; professionals in turn should actively seek out mentors; firms and companies must provide access to professional development opportunities in response to an increasingly diverse workforce; women should be more aggressive about seeking out career opportunities and informing their supervisors about their aspirations; work/life effectiveness must be perceived as a business strategy.⁵⁷³

Pillsbury et al. in 1989 summarized the conclusions of a number of these studies and looked at the standing of women in accounting.⁵⁷⁴ They emphasized particularly the major survey carried out by the AICPA, noting that the recommendations for improving the position of women in accounting in the United States could be placed into two categories, those that firms could implement and those that women themselves could do. Firms were encouraged to have more meaningful counselling for women; set up more mentoring for women; place their female employees into more visible and senior positions; support their female employees to volunteer to be office holders in professional associations; give their female employees more responsible work; allow women to be more prominent at the client interface; make it easier for women to combine a career in accounting with having families, for example by making work flexible; have an extended partnership timeline and provide child day care or reimbursement for day care. Female accountants, themselves, were encouraged to be imaginative and aggressive about key areas for career development; help ease social situations with senior accountants and clients; participate in work related activities and be client oriented; network with other female accountants; and

⁵⁷³ Burrowes (2006), p77.

⁵⁷⁴ See Pillsbury et al. (1989).

actively plan career paths.⁵⁷⁵ Workplace structures and attitudes outlined in these recommendations, the core of gender asymmetry theory, are the factors Spencer and Podmore had identified when they examined the constraints women were encountering in the professions. Spencer and Podmore, themselves, noted that the professions were making an effort to improve the position of women, mainly because of the “waste of female potential” within the firms.⁵⁷⁶

Here in New Zealand in 1985, the NZSA's Horizon 2000 Committee recommended that the association should actively advocate for the advancement of women in accounting firms by encouraging those firms to alter working conditions, thus making it easier for women to combine careers in motherhood and accounting. The committee suggested allowances for child care and not penalizing women who temporarily left the workforce to raise a family. It also recommended that firms make it easier for women to job share and have flexi-time in their work.⁵⁷⁷

Ten years later in 1995/6, the results were published from a second major study, the New Zealand Institute's Task Force survey. The Task Force hoped that these results would help accountants, especially the men who were in the decision-making areas of the profession, to become more aware of the difficulties female accountants were experiencing in their work. If workplace practices could be altered to better accommodate women, then, according to gender asymmetry theory, the number of women entering accounting and staying in the profession would increase. The recommendations of the Task Force referred to two areas of the profession, the work place and the Institute itself. Accounting firms were encouraged to promote women

⁵⁷⁵ Pillsbury et al. (1989), p68.

⁵⁷⁶ Spencer and Podmore (1987), p10.

⁵⁷⁷ Millen (1985), p92.

and look at the flexibility of their work structures. The Task Force also suggested that ICANZ examine its admissions policy and develop training programmes that would make it easier for women to become accountants.⁵⁷⁸ Structural changes in the workplace would be necessary to help women, the Task Force concluded. There needed to be mentors and female role models as well as more flexibility in working conditions.

The New Zealand Institute could help by providing support networks for women and training programmes to help both men and women learn how to earn and negotiate their way into senior positions.⁵⁷⁹ Among their recommendations, they suggested that the Institute itself could promote more positive attitudes towards women. Women should also be encouraged to become more actively involved in the Institute's activities, such as committee membership. The committee also recommended that accounting firms should be made aware of the advantages to them of having child care facilities and allowing flexible hours of work and job sharing. In a variation on the usual comments about exhorting firms to alter how they worked, Cohn noted that changing workplace practices could be more easily implemented if senior male staff were able to lead the way by requesting and using child care, flexible time and job sharing.⁵⁸⁰

These recommendations have been repeated in numerous studies and articles that have highlighted issues faced by female accountants and practical ways firms could encourage and facilitate the advancement of women in accounting. For example,

⁵⁷⁸ *Chartered Accountants Journal* November and December 1995 and February 1996.

⁵⁷⁹ Branches often have, and continue to have, women's groups. In some cases, for example Wellington, these preceded the Task Force.

⁵⁸⁰ Cohn (1991), p28.

Schwartz published an article in the *Harvard Business Review* that was an adaptation of a portion of a book she had written.⁵⁸¹ Her article was written in the form of a memorandum to the top management of a mythical corporation. In the memorandum Schwartz identified and outlined the costs to business of not promoting women, including wasting recruiting and training money and not capitalizing on the profits that female employees can bring. She enumerated four actions for change: acknowledge maternity, have flexible working conditions, provide professional training and improve the environment.⁵⁸² In another article, Child, a partner in an accounting firm in Massachusetts, also described some of the barriers to women's successful careers in accounting. She used her personal experience of combining work with motherhood to give ideas to her readers as to how they, too, could eliminate or minimize the obstacles to advancement that they were identifying in their firms. Chief among her suggestions were flexible hours and part-time work schedules.⁵⁸³ However, Childs acknowledged that "attitude is the key to making flexible and part-time work for both employee and employer."⁵⁸⁴

Under gender asymmetry theory, work based practices had to change for women to achieve equality of opportunity in the profession.⁵⁸⁵ There should be flexible working hours, improved child care facilities, more significant and effective mentoring and better planned out-of-town assignments. Ideally, opportunities for part time work would be developed alongside maternity leave. Attitudes towards female accountants

⁵⁸¹ Schwartz (1992). Schwartz was President of Catalyst, a not-for-profit research and advisory organization that worked with businesses to effect positive changes for women. Her book was *Breaking with Tradition – Women & Work, the New Facts of Life*, Warner Books, 1992.

⁵⁸² Schwartz (1992), p111.

⁵⁸³ Child (1992), p36.

⁵⁸⁴ Ibid, p36.

⁵⁸⁵ Hooks (1992), p360.

also needed to change.⁵⁸⁶ Firms were encouraged to consider women when setting up programmes for promotion-focused professional development. There should be better communication between management and workers. Both employers and employees had to alter their attitudes towards women in the profession. Pillsbury et al. noted that female accountants also had to change their perceptions.⁵⁸⁷ Women themselves needed to learn to value female colleagues and support them.⁵⁸⁸ Not all researchers have agreed with these measures. Ciancanelli et al. highlighted the dangers of simply altering work practices such as maternity leave and job sharing.⁵⁸⁹ In their view, there was a possibility of the measures reinforcing sexist behaviour among male accountants, which would give the general impression that the problems that women encounter in progressing in accounting were female problems, not the profession's problems.

Some research has revealed positive changes. For example, Hull and Umansky found that their survey respondents did not perceive that sex role stereotyping was used when senior managers were assessing employees. One suggestion was that equal opportunity legislation may have helped.⁵⁹⁰ A 1995 survey by the Chartered Institute of Management Accountants (CIMA) of all six accountancy bodies in the United Kingdom and Ireland, concluded that "any barriers to women entering the profession have been largely overcome."⁵⁹¹ The researchers attributed this to a change in social attitudes and more flexible training conditions as well as the ability of many women to do accounting work from home. However, the CIMA conclusion does not focus on

⁵⁸⁶ Neale (1996), p26.

⁵⁸⁷ Pillsbury et al. (1989), p64; Trapp et al. (1989), p84.

⁵⁸⁸ Epstein (1971) p24 and p204. A conclusion supported by Cook K. (1988) p42.

⁵⁸⁹ Ciancanelli et al. (1990), p139.

⁵⁹⁰ Hull and Umansky (1997), p524.

⁵⁹¹ News and Views column, *Women in Management Review*, 1995, Volume 10, 2, p35.

the difficulties for women practicing as professional accountants. The problem is not that women cannot enter the profession. In accounting both women and men can study and qualify as chartered accountants and they have been able to do this for much of the twentieth century. The issue is that women do not have the same opportunities as men to be promoted, or even to stay in the profession.

Some recommendations from the surveys have been implemented and there has been a change in the working conditions for women. In New Zealand, ICANZ has organized training programmes aimed at making it easier for women to attain the professional development needed for promotion. Institute branches throughout the country have supported networks for women. In the wider profession, a few firms have also provided more flexible working conditions for their employees.⁵⁹² ICANZ has shown that it is aware of the elements that influence women to become qualified accountants, and more particularly to have successful careers in accounting. ICANZ has publicized suggestions for what senior accountants can do to help improve the chances of women remaining in accounting and having successful careers in the profession. In spite of these measures, there has not been a significant change in the profession. There are still major career differences between males and females.

As an outcome of gender asymmetry theory, both vertical and horizontal occupational segregation of female professionals have been identified within specialist accounting firms and associated institutions, such as universities. In 1971 Epstein defined these two types of segregation in American accounting

⁵⁹² A firm of chartered accountants in Taupo had hired a nanny for the children of employees. *Chartered Accountants Journal*, October, 2003, p82.

(Women experience) differential placement – (they are) routed into less visible positions, so that their performance does not come to the attention of the public and their superiors; they are given library work and are less likely to work with a client; their specialties are regarded as less important, less demanding and less lucrative; they are seldom given important clients and they are less likely to be in autonomous positions.⁵⁹³

This observation was supported by Cook⁵⁹⁴ while Spencer and Podmore referred to this differential placement as internal labour market segregation.⁵⁹⁵ Other researchers have discussed the effects of both vertical and horizontal segregation.⁵⁹⁶

Horizontal segregation is separation at functional levels of work, with some areas becoming the domain of one gender. Often women have been channelled into particular specialist accounting areas that had lower profiles and were regarded as less important than other areas. For example, as practising accountants women have frequently found themselves doing taxation work, this area being regarded as suitable for women.⁵⁹⁷ Areas such as taxation were also the areas that were less likely to lead to promotion. As a result, women have been consistently underrepresented in positions of responsibility. This can be seen, for example, in public accounting. A feature article in the May 1988 issue of the CPA Journal stated that in public accounting firms in the United States in 1963 one percent of partners were women and twenty five years later, in 1988, this figure had increased to only three percent.⁵⁹⁸

Thirteen years later, in New Zealand in 2001, Whiting & Wright carried out a postal survey of public accountants. From this they noted that only five percent of female

⁵⁹³ Epstein (1971) p24 and p204.

⁵⁹⁴ Cook K. (1988), p42.

⁵⁹⁵ Spencer and Podmore (1987), p10.

⁵⁹⁶ Roberts and Coutts (1992); Hull and Umansky (1997); Wootton and Kemmerer (2000).

⁵⁹⁷ Hooks and Cheramy (1994), p22. See also Roberts and Coutts (1992) and Hopwood (1987).

⁵⁹⁸ Hooks and Cheramy (1994) p 20.

respondents were partners, or held equivalent senior positions, while forty percent of male respondents were partners.⁵⁹⁹ Women in the United States were more involved in what was considered the less demanding and hence lower paid auditing work and less involved in the self directed and autonomous areas of consulting.⁶⁰⁰ They were not encouraged to undertake high profile work or deal directly with clients.⁶⁰¹

Whether or not these occupations required university level qualifications, women have been over represented in them. In New Zealand in 1984 almost seventy percent of the full-time labour force in bookkeeping and cashier-type occupations were female as were ninety three percent of part-time bookkeepers and cashiers.⁶⁰²

Today women are over-represented in the College of Accounting Technician within the New Zealand Institute. The majority of New Zealand chartered accountants are still male and most accounting technicians are female. Cooper and Taylor noted that in Scotland the inauguration of a technical qualification was in effect deskilling accounting work, reintroducing the concept of the bookkeeper, and heralding the possibility of a two-tier accounting profession.⁶⁰³

Women may also consciously select particular areas within which to work. Hooks noted that horizontal segregation was the result of women concentrating on those areas of the profession that were more easily able to cope with personnel moving in and out as other factors demanded, such as having children.⁶⁰⁴ Being in a less popular area of accounting could be an advantage and actually lead to promotion that would

⁵⁹⁹ Whiting and Wright (2001), p202.

⁶⁰⁰ Hooks and Cheramy (1988), p22.

⁶⁰¹ Epstein (1971), p188.

⁶⁰² 1984 census in New Zealand.

⁶⁰³ Cooper and Taylor (2000), p570.

⁶⁰⁴ Hooks (1992), p360.

not otherwise have occurred. In a 1995 survey of the nine women partners in the Scottish offices of the (then) Big Six accounting firms, Gammie and Gammie found that seven specialized in taxation.⁶⁰⁵ Taxation was not the most popular choice of area of specialization within Scottish accounting but the women surveyed saw many advantages to working in this area. The women could demonstrate their technical skills in a complex area and the work was detailed and office-based (thus making it easier to combine their careers with family). The partners commented that there was less competition from men in this area because the old boy network was not as strong in taxation as in other areas of accounting.⁶⁰⁶

Vertical segregation is gender separation at senior and junior levels of work. This has been well documented in many occupations, including accounting, with many researchers noting the predominance of males in management positions and women in subordinate positions within firms. Lowe, for example, has studied segregation in the business office and the predominance of women in the lower levels of the hierarchy of clerical work in accounting firms.⁶⁰⁷ Coney also noted this and referred to the situation as the feminization of the office during the twentieth century.⁶⁰⁸ Gammie and Gammie suggested that vertical segregation may be a "barrier of choice" by women when their preference is for a lifestyle that includes time outside a career for other priorities, such as family.⁶⁰⁹ They note that at the junior levels of management in Scottish accounting firms the proportion of females to males matched the proportions of men and women entering the profession. It was at the senior levels of

⁶⁰⁵ Gammie and Gammie (1995), p8

⁶⁰⁶ Ibid, p10.

⁶⁰⁷ Lowe (1987).

⁶⁰⁸ Coney (1993), p229.

⁶⁰⁹ Gammie and Gammie (1995), p5.

management that the proportions changed to favour males.⁶¹⁰ Jamieson, for example, suspected that the strong presence of female employees in tax offices in New Zealand was attributable to the women accepting lower salaries than those paid to males.⁶¹¹

The continuing presence of occupational segregation in accounting shows that the conservatism in New Zealand accounting noted by Hiley in 1955 has not gone away. In 1978, Markell, a visiting Professor at the University of Canterbury, wrote an article for *The Accountants Journal*. He noted that

...it was surprising and even disturbing to discover that many professionals in New Zealand in policy making positions were very set against the concept of having women in auditing positions. (Generally it is through auditing that people advance to partnership status).⁶¹²

He went on to list the usual reasons given for women not being in positions of authority in auditing and concluded that although not everyone held this opinion there appeared to be only a minority of male accountants who considered women to be as good as them in the profession.⁶¹³ Just a few years later, Pagonis discussed the place of women in accounting in New Zealand with some of the then more prominent women in the profession.⁶¹⁴ One of these women, R. King, joined the NZSA during the Depression. She acknowledged that she managed to become established within the profession only because of World War Two when there was a shortage of male accountants. King later spent much of her working life with Hume Industries, rising to become a senior member of the firm. Both she and P. Hutchison, another woman interviewed by Pagonis, reflected on how they had been one of only a handful of women attending university lectures in accounting. Hutchison, who joined the NZSA

⁶¹⁰ Ibid, p7.

⁶¹¹ Jamieson (1991), private letter.

⁶¹² Markell (1978), p387.

⁶¹³ Ibid, p389.

⁶¹⁴ Pagonis (1984) p318.

during the Second World War, spoke of the difficulty she had getting a position in accounting. She eventually became a partner in Kirk Barclay and later a Human Rights Commissioner. Both King and Hutchison noted that it took about ten years longer for women to become partners.⁶¹⁵ Lojkin, in Pagonis' article, supported Markell's conclusion from five years earlier. She agreed that women were not wanted in auditing.⁶¹⁶

The difficulties women encountered in the profession were not confined to members of ICANZ. Women had trouble being accepted as equals even when they were acknowledged experts in their field of accounting. Hutchison, when writing about this issue, recollected that in the 1960s the then secretary of the Society had "the greatest trouble" finding a sizable accounting firm to offer employment to a visiting female Canadian exchange scholar.⁶¹⁷

There have been some changes in accounting. In New Zealand, chartered accountant membership numbers for women have been rising and women are more frequently becoming national councillors and other office bearers.⁶¹⁸ However, even in the Institute women have still to reach a position of equality with men. Women may have been able to enter the accounting profession but that has not necessarily meant that they have been as successful as men in occupying all areas of the profession. Wootten and Kemmerer agreed with Ciancanelli et al. (1990) and Welsh (1992).

Gender transformation of a workforce does not necessarily mean gender transformation within a workforce.⁶¹⁹

⁶¹⁵ Ibid, p319.

⁶¹⁶ Ibid, p319.

⁶¹⁷ Hutchison (1991), private letter.

⁶¹⁸ *ICANZ Annual Report* 2003.

⁶¹⁹ Wootten and Kemmerer (2000), p171.

Histories of accounting organizations serve as a strong reminder of the result of these social and cultural obstacles.⁶²⁰ The issues have not changed. In the early years of the twenty first century, horizontal and vertical segregation continue within the profession. Why this is so may be connected to the concept of what is a successful career.

The problem is that the third strand of theory on gender issues in accounting, critical perspectives, is not addressed in the recommendations of task force surveys. Wider social attitudes towards women need to improve, in addition to the structural and attitudinal changes recommended by many researchers. Both gender asymmetry and critical perspectives need to be taken into account before there can be significant and lasting improvements in the position of women in accounting. This conclusion is not new. Thirty five years ago Epstein noted that

Only with a significant increase in their numbers in the male dominated occupations and with a restructuring of expectations about women's place in society will women be able to work and compete with men freely at all levels of performance.⁶²¹

Women today have achieved the first criterion with significant increases in their numbers. They represent at least half of the members of many professions, including medicine and law.⁶²² But it is debatable that there have been significant changes in what is expected of women in Western society. To improve the position of women in the profession changes must occur both within firms and in society.⁶²³ That is, accounting firms must alter their structural arrangements and at the same time social

⁶²⁰ See Institute of Chartered Accountants of Scotland, (2004).

⁶²¹ Epstein (1971) p204.

⁶²² Appendix F.

⁶²³ Ciancanelli et al. (1990), p140; Morrison and Van Glinow (1990), p207.

attitudes towards women in professional work must improve. It is necessary to have both internal and external changes in work behaviour and practices.

Within a firm there must be changes in attitudes, on the part of both women and men, towards women progressing in their career. At the same time there must be practical changes, such as increasing flexibility in working hours, child care facilities, and greater variety in the types of work practices available, for example, job sharing. But Ciancanelli et al. stressed the importance of changes in society so that there was a general acceptance of women having equal placing with men in the paid workforce.⁶²⁴ Without these changes the professions could not have women routinely in senior positions and still maintain social standing.

The ICANZ Task Force reflected on the meaning of "success".⁶²⁵ It noted that a successful career in accounting was defined in terms of a male working and progressing in the profession. This may not be what women would consider a successful accountant. Gallhofer and McNicholas noted in their comments on the results of the Task Force that although unequal opportunities for women were still apparent in the profession it was also obvious that many women had other priorities in their working lives.⁶²⁶ Gallhofer and McNicholas also considered and discussed what was meant by equality of opportunity within the limits of what was considered a normal career progression in accounting.⁶²⁷

⁶²⁴ Ciancanelli et al. (1990), p139.

⁶²⁵ Neale (1995), p46.

⁶²⁶ Gallhofer and McNicholas (1998), p39.

⁶²⁷ Ibid, p40.

The concept of success can have different meanings to different people. Men and women may have different perceptions on what is meant by achieving in a career to one's satisfaction.⁶²⁸ Neale noted that the yardstick for what could be considered a normal progression in professional accounting has been defined by men.⁶²⁹ For much of last century the profession was male oriented and the majority of practitioners were male. Hence the norm in accounting was what men considered and did. Whether or not this pattern of advancement was the best and most effective way of having a career in accounting was debatable. Ellis and Wheeler suggested that to some women a successful career is one in which they can be both practising accountants and mothers.⁶³⁰ From this point of view, being able to work part-time is an advantage. Women who choose to work part-time instead of full-time in an accounting firm are aware that that they are lessening their chances of working their way up the promotion ladder to partner.⁶³¹ They are at that time more interested in combining the demands of accounting work with those of being a wife and mother.

Not everyone agrees with this conclusion. Some research has shown that many female professionals are dissatisfied with their situation at work.⁶³² Some women indicated that they were unhappy with the fact that it was difficult for them to combine their professional work with motherhood. Women were not doing as well in accounting as their male colleagues because they were not able to follow the same career paths as the men. Not following the normal pattern of career progression was adversely affecting their chances of being promoted. As a consequence, women were less likely to achieve senior positions as easily as men. The high status work continued to be

⁶²⁸ Cohn (1991), p30.

⁶²⁹ Neale (1995), p46.

⁶³⁰ Ellis and Wheeler (1991), p24. Also Neale (1995), p46.

⁶³¹ Whiting and Wright (2001), p207.

⁶³² Ibid, p208 and Emery et al. (2002), p30.

carried out by male accountants. A recent study in the United Kingdom revealed that this “glass ceiling” was acceptable to many men in the accounting profession. The majority of respondents in the study believed that the main reason why fewer women than men became partners in accounting firms was not because of discrimination against women but because women preferred a work-life balance. This belief was maintained even though almost a quarter of the female respondents wanted to reach senior positions.⁶³³

Jamieson noted that many factors mitigated against women advancing in the profession. These have included external factors such as the attitudes of society generally and internal factors such as the attitudes of employers and clients. She considered the latter to be instrumental in influencing public accountants against offering partnerships to competent and experienced female employees.⁶³⁴ Cook identified the same factors, stressing the importance of women supporting other women in the profession and networking.⁶³⁵ Women have been under-represented among the partners of accounting organizations. Male partners in the firms were generally unwilling to have women as partners. Frequently, those women who did achieve partnership were actually in practice with male relatives.⁶³⁶

Networking is one way in which professionals can support each other and women in accounting have made good use of this technique. For example, in New Zealand, there was a group in Wellington in the 1980s that met and helped each other.⁶³⁷ Jamieson also acknowledged this but she admitted that it was “fairly social for a number of

⁶³³ Hambly (2007).

⁶³⁴ Jamieson (1991), private letter. Jamieson was the editor of the *Accountants Journal*.

⁶³⁵ Cook K. (1988), p40.

⁶³⁶ Hutchison (1991), private letter.

⁶³⁷ Jamieson (1991), private letter.

years", with about twenty to twenty five women meeting once a year for dinner and getting to know one another in order to have company at branch meetings.⁶³⁸

However, in the 1990s this group became more active professionally, organizing seminars, workshops and lectures. Other branches did the same and today it is normal for branches to have women's groups that support their members professionally.

These measures have not been enough to achieve parity. The progression and advancement of women in accounting has not been to the same extent as men and not as great as would have been expected from their rise in numbers. The status of women in accounting has been such that the opportunities available to male accountants have been greater than those for females.

Women are less likely to be encouraged ...(they are) limited by lack of opportunities...(and) discriminated against in employment practices. Their work has been undervalued and perceived as marginal.⁶³⁹

Some women are doubly disadvantaged. They encounter problems with ethnicity as well as gender. In the past few decades a considerable portion of the research on accounting as a profession has been focused on gender. But in recent years there has been some research on the impact of race on the careers of women accountants. In New Zealand Kim interviewed a number of Chinese/New Zealand female accountants and summarized their experiences working in the profession. Although the interviews were unstructured, they were in depth. Kim noted the negative stereotyping and adverse internal politics that these women encountered.⁶⁴⁰ At the same time McNicholas et al. examined the career experiences of Maori female accountants.⁶⁴¹

They interviewed thirteen women who were employed in accounting firms in the

⁶³⁸ Hutchison (1991) and Jamieson (1991), private letters.

⁶³⁹ Ehrhart and Sandler (1987), p5.

⁶⁴⁰ Kim (2004), p400.

⁶⁴¹ McNicholas et al. (2004), p57.

North Island. These women had experienced similar barriers to progression. They identified lack of mentoring and a sense of alienation within their firms as factors that had disadvantaged them in their accounting careers. In an effort to ensure that accurate and hence reliable information is obtained from research, Cooper correctly reminded researchers not to treat all women as if they are the same and this applies in New Zealand as much as elsewhere.⁶⁴² The needs of women of different social classes and from different cultures need to be distinguished to enable equality of opportunity within accounting.

Critical perspectives theory is supported by one of the few international comparisons that has been done in accounting. In 1995, Hantrais published the results of a study she had made of female accountants in Britain and France where she analyzed the similarities and differences between women training to be accountants, and their entry into accounting in Britain and France. In this study, Hantrais found that the two countries had different educational paths into the profession as well as different qualification and career paths. Direct comparison of the work histories of the female accountants in both countries was difficult because of their difference in work patterns. French accountants worked in industry rather than in specialist accounting firms, as in Britain. Another significant difference between the experiences of British and French female accountants was that French women were more likely to remain in their careers. The expectations of French women were that having children was not a reason to leave the paid workforce, even if only temporarily.⁶⁴³ Hantrais' study has not been followed by similar work and international comparisons of this kind do not appear to have been a major area of research of women in accounting. It may be

⁶⁴² Cooper (2001), p241.

⁶⁴³ Hantrais (1995), p210.

useful to have further studies comparing and contrasting work histories of female accountants in countries with both similar and dissimilar backgrounds, for example, New Zealand and Australia or New Zealand and Japan.

Western society changed in the last quarter of the twentieth century. The success of the women's liberation movement made it possible for women to choose lifestyles that incorporated careers in professional occupations that had hitherto been male dominated. As the number of women in accounting increased, in both the public accounting workplace and the accounting associations, the associations responded positively, carrying out surveys to see how women were progressing in the profession, particularly in public accounting. The recommendations that came from these studies have been implemented to varying degrees and with varying success. There have been some changes but not the fundamental ones that would indicate social recognition and responsibility for ensuring that professional women can fulfill the expectations of society and still advance within their chosen careers.

One conclusion that can be drawn is that society may have changed but it has not changed sufficiently for women to have equal standing with men in the professions. As the number of women in the professions increased, gender neutral theory became less useful for explaining continuing gender inequality. Gender asymmetry theory was more relevant. This theory was based on practical and observable factors within workplaces, and in accounting the associations took the lead in encouraging public accounting firms to consciously make allowances for the differing social expectations of female accountants. The changes necessary to improve the progression of women within the workplace proved too difficult to make generally. Why this was so became

the focus of researchers. Attention shifted outside the profession to wider social influences. Critical perspectives theory, to a large extent therefore, accounts for the way women have been, and continue to be, treated within the accounting profession. The opportunities are there for women but the strength of social influences is too great for them to progress as easily as men. Women are still more inclined than men to undertake employment that is considered of lower social standing. Women also take breaks in their careers for family reasons more frequently than do men. The social influences that limit the careers of women are not only gender based. Some women suffer the further disadvantages of ethnicity and race.

CONCLUSION

This thesis explores the changing role of women in the accounting profession in the twentieth century. Its core argument is that women's involvement in public accounting has been similar to that of their participation in the accounting association. Until accounting became a profession in the nineteenth century, both men and women had been involved in the discipline. Since then, however, the work that women have carried out in accounting has been tempered by the structures of the profession.

Women have played a lesser role than men in the accounting profession's performance and development and the leading practitioners in accounting in western countries have been male for most of the past one hundred and fifty years. Yet women have remained in the profession and in recent decades they have become more numerous and prominent as public accountants and members of accounting associations. Why this is so is considered in this thesis.

Although women in public accounting have been studied in recent decades, there has been little consideration given to the involvement of women in their accounting associations, even though the accounting association has played a vital role in the development of the discipline as a profession.⁶⁴⁴ This thesis has attempted to fill this gap in the research by comparing the involvement of women in public accounting in New Zealand and their membership of the main accounting association in this country, the Institute of Chartered Accountants of New Zealand. This study has used a number of factors identified by Spencer and Podmore as limiting the role of women in public accounting and these factors have been applied within a meta-analysis proposed by Ciancanelli et al.

⁶⁴⁴ Studies of accounting associations are limited to histories of the organizations, such as the work by Graham (1960) and Millen (1985) on ICANZ.

This thesis has found that how, and to what extent, women have participated in both public accounting and the accounting association can be considered good indicators of their success, or otherwise, in the profession.⁶⁴⁵ The history of women in accounting in New Zealand shows that women have not been as active or prominent as men, either in public accounting or the affairs of the Institute. For much of the twentieth century few women have been public accountants and fewer still have reached senior positions in public accounting firms. In New Zealand in 1971, eight percent of women and twenty six percent of men in the Institute were public accountants.⁶⁴⁶

At the same time as women were in a minority in public accounting, so too were they a minority in ICANZ, where they made fewer contributions than men to the activities of the association. The professional participation of women in the association's annual meetings and conventions was almost negligible for many years. Women were more active at branch level in ICANZ, especially in the accounting students' associations.⁶⁴⁷

At the national level, however, women were less obvious. The journal of the association provides a good record of the contribution that women have been making in the profession. For many decades, articles in this journal were almost invariably written by men.

In New Zealand, therefore, the roles of women in public accounting and the accounting association have been similar for much of the twentieth century. Women were able to become members of ICANZ, but until the 1980s they were not actively involved in the association. Their type of membership and level of committee

⁶⁴⁵ Cohn (1991).

⁶⁴⁶ Appendix F.

⁶⁴⁷ See, for example, *Accountants Journal* May, 1926.

involvement showed this. At the same time, women were concentrated in the lower echelons of public practice and in the areas of accounting that provided fewer opportunities for advancement.⁶⁴⁸

This thesis has related the situation of New Zealand female accountants to the theories that have been proposed by researchers such as Ciancanelli et al.⁶⁴⁹ Although the theories are not absolute, they do give different approaches to the analysis of women in the accounting profession and provide a suitable framework to attempt an explanation for the history of women in accounting in New Zealand. Gender neutral theory, the simplest and earliest of the theories to be developed, has proven to be inadequate in explaining the continuing inequality of women in accounting once the number of women in the profession increased from the 1980s. Studies of the working of accounting firms revealed structures in the workplace and attitudes held by personnel that appeared to provide an explanation for the differing career paths of male and female accountants. These gender asymmetrical factors, outlined by Spencer and Podmore and placed in context by Ciancanelli et al., have affected the lifestyles and expectations of individual female accountants.⁶⁵⁰ Too frequently there has been little accommodation made for female accountants who were also mothers. Child care facilities are inadequate and flexible working hours to cope with the demands of children are often lacking.⁶⁵¹

In the 1980s the associations took the lead to try to improve the situation for women in accounting. Accounting associations in several countries, aware of the increasing

⁶⁴⁸ Neale (1995, 1996). Also Hooks and Cheramy (1988).

⁶⁴⁹ Ciancanelli et al. (1990).

⁶⁵⁰ Spencer and Podmore (1987).

⁶⁵¹ Cohn (1991), p26.

number of women in the profession, responded positively to the pressure being put on the profession by female members to help improve the careers of the female accountant. Many of the associations established task forces and commissioned research into the career positions and progressions of their female members.⁶⁵² The associations were looking towards the twenty first century and their aim was to provide the most accurate information possible for the profession to enter the new millennium using the talents of all members as efficiently and effectively as possible.

The findings and recommendations of the various task forces established by accounting associations in the 1980s and 1990s are best placed in context in gender asymmetry theory. Because they were based on survey results, many of the suggestions made from the studies are practical and achievable. They were aimed at all areas of the profession, individuals, the public accounting firms and the associations themselves.⁶⁵³ Both male and female accountants were encouraged to change their perceptions and be more supportive of women in accounting. Public accounting firms were urged to provide more flexible career structures and be active in promoting women. In New Zealand, in addition to the task force recommendations, ICANZ, in its journal, raised and discussed issues about women in the profession.⁶⁵⁴ One result was an improvement in the role of women in the association. In the past two decades, women have regularly contributed articles on professional issues in the association's journal. As well, women are now more frequently members of national committees and twice this century a woman has been President of the Institute.⁶⁵⁵

⁶⁵² In New Zealand, the NZSA (1986), *Horizon 2000 and Beyond, The Upward Mobility of Women*. In the United States, the AICPA (1988), *Opportunity 2000*. In Britain, *Women in Accountancy* (Moss (1992)).

⁶⁵³ Ibid.

⁶⁵⁴ Nolan (1995).

⁶⁵⁵ Sue Sheldon, 2000 and Denise Bovaird, 2007.

There have been fewer improvements for female accountants in public accounting firms. Women are still less likely than men to be found in senior positions in the firms. Also, segregation by gender is apparent in the discipline.⁶⁵⁶ Although the majority of members of ICANZ are chartered accountants and women are now qualifying for this category at the same rate as men, women are three times more likely than men to be admitted as accounting technicians.⁶⁵⁷ The implications of this situation depend, as noted in critical perspectives theory, on the value that western societies place on women. If women are still not considered to be socially equal with men then this segregation may be the profession's alternative to becoming feminized, with its perceived disadvantages.

Therefore, factors outside the workplace and within society appear to have a continuing significant influence on career progression for women in public accounting. Studies in this area reveal a variety of critical perspectives that give a basis to the gender neutral and gender asymmetric factors identified in previous research. The reasons external to the profession that account for the place of women in accounting include not only the issue of gender (patriarchy), as raised by early researchers, but also class (Marxist), feminist (including socialist feminist) and modern evolutionary (neo-Darwinian) arguments.⁶⁵⁸ Upbringing, including education, the influence of family and friends and acceptance by peers help determine the careers that women aspire to and the ambitions they have for themselves within those careers. However, once a woman has qualified as an accountant, consideration must be given

⁶⁵⁶ Whiting and Wright (2001), p204.

⁶⁵⁷ *Chartered Accountants Journal* 2003-2005. Of the 69 accounting technicians admitted 52 (75%) were women.

⁶⁵⁸ Loft (1992), Hooks (1992) and Cooper (2001). Also Lehman (1992) and Wootton & Kemmerer (2000).

to the impact of structural factors on how far she will progress at her place of work. How firms are organized and managed, mentoring by senior partners and networking among colleagues are just some of the factors that influence the careers of female accountants.⁶⁵⁹

The theories outlined in the meta-analysis proposed by Ciancanelli et al. appear to be useful in analyzing the role that women have played in New Zealand in both public accounting and in ICANZ. To some extent this is because the theories are relatively simple, general and largely based on experiential research.⁶⁶⁰ As a consequence they can be applied relatively easily when researching the issue of women in accounting. The general nature and simplicity of the research strands proposed by Ciancanelli et al. may also show the limitations of such an analysis. Critical perspectives theory is too complex for the issue of women in accounting to be comprehensively defined within one strand of research.⁶⁶¹ Some of the issues raised within critical perspectives, such as patriarchy and class, lie deep within western society. The efforts of accounting associations to improve the role of women in the profession may be limited by the strength of these factors.

This thesis argues that, because of social expectations, women have played a lesser role than men in the creation and development of accounting as a profession. The minor role of women in accounting is seen in the histories of both the accounting associations and public accounting. The relationship between these two areas of accounting is a close and positive one. It was Victorian society that helped to establish the nature of accounting as a profession and the customs of that society that

⁶⁵⁹ Cohn (1991), Westcott and Seiler (1986), Spencer and Podmore (1987).

⁶⁶⁰ Cooper (2001) sees this as a limitation in the research on women in accounting.

⁶⁶¹ Thane (1992), p311.

determined the place of women in the profession. In the same way it was major events in western society and their social effects, such as the World Wars, and the Women's Liberation Movement, that influenced membership changes in the profession.

Although the number of women in accounting rose dramatically from the 1980s and women began to play a more prominent role in the profession, they have still not gained equality with their male colleagues.

This thesis further argues that it was changes in New Zealand society, rather than particular efforts by either ICANZ or public accounting firms, that resulted in more women joining the profession. However, accounting associations have been more aware of the implications of changing membership than the public accounting firms. It is the associations, rather than the public accounting firms, that have attempted to improve the position of women in public accounting, with varying results. In New Zealand, although the percentage of women in the Institute has risen dramatically in just thirty years, today, less than half the members of ICANZ are female and, in the accounting workplace, partners are more still likely to be male and accounting technicians female.

Women have come a long way in the accounting profession from the days of Victorian Britain but their careers in accounting are still subject to social pressures. Further research is needed on these social pressures to ensure that equal opportunity is given to women in accounting. The role that women play in society as child bearers and the accommodation that businesses make to allow women to be both mothers and accountants will determine the future image of the accountant in New Zealand.

APPENDIX A: Initial Registration of Members in the NZSA

Extract from New Zealand Society of Accountants Act 1908

(Source: NZSA *Yearbook* 1909-1911)

Section 7

The following classes of persons shall be entitled to be registered by the Board as members of the Society:

- (a) Every person who has, whether before or after the passing of this Act, passed an examination entitling him to be elected or admitted as a fellow or associate of the Incorporated Institute of Accountants in New Zealand, or of the New Zealand Accountants' and Auditors' Association:
- (b) Every person who, whether before or after the passing of this Act, has been admitted as a member, fellow or associate of any association of accountants which is incorporated in any part of the British Empire out of New Zealand, and which is recognised by the Board as of adequate standing and repute in this behalf:
- (c) Every person who at any time before the passing of this Act has for a period of three years been continuously engaged in business in New Zealand on his own account, whether solely or in partnership with any other person, as an accountant, and whether exclusively so engaged or not, and who satisfies the Board as to his proficiency in the duties of an accountant:
- (d) Every person who at any time before the passing of this Act has for a period of three years been continuously, or with no greater interval than three months at any one time, employed in New Zealand in the service of any one or more employers in any position in which his sole or chief duties have been those of an accountant, and who satisfies the Board as to his proficiency in the duties of an accountant:
- (e) Every person who at any time before the passing of this Act has during a period of three years been engaged for part of that period in a manner described in paragraph (c) of this section, and for the remaining part thereof in a manner described in paragraph (d) of this section, and who satisfies the Board as to his proficiency in the duties of an accountant.

Section 8

... more than 21 years ... good character and reputation ...

Board is the Registration Board (the Controller and Auditor General, the Commissioner of Taxes, the Government Insurance Commissioner, the Secretary of the Treasury, and the Solicitor General).

APPENDIX B: Classes and Degrees of Membership of the NZSA

Extracts from the Regulations of the New Zealand of Accountants

(Source: NZSA *Yearbook* 1909-11)

54 The members of the Society shall be divided into two classes –

(a) Public Accountants – being those members who prove to the satisfaction

of the Council that they are in accordance with the Regulations of the

Society carrying on business as practising accountants on their own

account either solely or in practice with another person or persons.

(b) Registered Accountants – being all members not eligible for classification

as Public Accountants in terms of the last preceding Sub-section. Provided

that a Registered Accountant shall be entitled to become a Public

Accountant at any future time upon payment of the prescribed fees, and

upon compliance with the provisions of Sub-clause (a).

55 There shall be two degrees of members, viz., Fellows and Associates.

(a) Fellows – being members who are at least 30 years of age, and who prove

to the satisfaction of the Council that they have practised as Public

Accountants for a period of not less than 5 years, or that their

qualifications as Accountants in responsible positions warrant such degree

being conferred upon them; and

(b) Associates – being all members not eligible for classification as Fellows in

terms of the last preceding Sub-section.

APPENDIX C: Designations of Accountants in the NZSA/ICANZ

The designations of accountants and the name of the main professional body has changed over the years. The following summarises those changes.

1908-1966 Name: New Zealand Society of Accountants
Abbreviation: NZSA

Designation of members:
Public Accountants
Registered Accountants

1966-1996 Name: New Zealand Society of Accountants
Abbreviation: NZSA

Designation of members:
Chartered Accountants
Associate Chartered Accountants

1996 - Name: Institute of Chartered Accountants of New Zealand
Abbreviation: ICANZ

(Membership was divided into three colleges and the designations of members indicated the college to which the particular member belonged)

Designation of members:
Chartered Accountant
Associate Chartered Accountant
Accounting Technician

Note: Since 2005, the trading name of ICANZ has been NZICA (New Zealand Institute of Chartered Accountants)

APPENDIX D: Membership Requirement for the Three Colleges of ICANZ

Extracts from the 1997 Members' Handbook

College of Chartered Accountants

- (a) Four years' approved tertiary study.
- (b) One year's general practical experience with or without supervision by a mentor.
- (c) Two years' specified practical experience with supervision by a mentor in an Approved Training Organisation.
- (d) A pass in the Professional Competence Examination I (PCEI).
- (e) Attendance at a Professional Accounting School
- (f) A pass in the Professional Competence Examination II (PCEII).

College of Associated Chartered Accountants

- (a) Four years' approved tertiary study.
- (b) One year's general practical experience with or without supervision by a mentor.
- (c) Two years' specified practical experience with supervision by a mentor.
- (d) A pass in the Professional Competence Examination I (PCEI).

College of Accounting Technicians

- (a) Two years' approved study.
- (b) One year's general practical experience with or without supervision of a mentor.
- (c) One year's specified practical experience with supervision by a mentor.
- (d) A pass in the Professional Competence Examination I (PCEI).

APPENDIX E: Women as a Percentage of Total Membership of NZSA/ICANZ

(Source: NZSA *Yearbooks* 1911-2004)

<u>Year</u>	<u>%</u>	<u>Year</u>	<u>%</u>	<u>Year</u>	<u>%</u>
1911	0.7	1940	1.6	1980	4.3
1912	0.8	1941	1.8	1981	4.7
1915	0.6	1942	2.0	1983	6.1
1919	0.9	1943	2.1	1985	9.0
1921	0.9	1944	2.2	1987	11.0
1922	1.1	1945	2.3	1988	12.0
1923	1.3	1946	2.6	1990	15.5
1924	1.1	1947	2.4	1992	19.6
1925	1.2	1948	2.7	1993	17.6
1926	1.1	1949	2.4	1994	18.4
1927	1.2	1951	2.5	1995	22.8
1928	1.2	1952	2.5	1996	25.2
1929	1.3	1958	2.7	1997	27.0
1930	1.2	1960	2.9	1998	29.0
1931	1.3	1961	2.9	1999	30.0
1932	1.3	1962	2.9	2000	30.5
1934	1.5	1963	3.0		
1935	1.7	1969	2.5		
1936	1.6	1971	2.6	2003	32.5
1937	1.6	1974	3.0	2004	34.0
1938	1.6	1976	3.0		
1939	1.6	1978	3.5		

Number of Married and Retired Women Members

(Assumption: women without the title of Mrs are not married)

	<u>Total</u>	<u>No. Married</u>	<u>No. Retired</u>
1925	23	1	1
1932	25	3	-
1944	75	7	2
1951			
1961		*	44*
1971	236	65	82

* There were 44 married and retired women members in 1961

APPENDIX F: Public and Registered Accountants in NZSA (by gender)

(Source: NZSA *Yearbooks* 1911-1971)

Year _____	<u>Men</u>		<u>Women</u>	
	Public %	Registered %	Public %	Registered %
1911	20	80	12.5	87.5
1921	28	72	10.5	89.5
1931	32	68	23	77
1941	29	71	14	86
1951	27	73	7	93
1962	29	71	5.6	94.4
1971	26	74	8	92

APPENDIX G: Early Female Members in the NZSA - Part 1

Original Nineteen Female Members (Source: Register of members 1909)

Caroline Basten
 Florence Manning
 Louisa Moore
 Rebecca Shaw
 Alice Gibson
 Elsie Mynott
 Agnes Sadler
 Florence D'Arcy
 Adeline Edwards
 Molly Bezar
 Katherine Pegg
 Christian(sic) Wiggins
 Anna Foley
 Lena Loubère
 Mary Kennedy
 Gertrude King
 Evelyn Pickles
 Winnifred Redmayne
 Christina Burns
 -
 -

The Sixteen Women Listed in the First Yearbook (Source: NZSA *Yearbook* 1911)

Caroline Basten
 Florence Manning
 Louisa Moore
 Rebecca Shaw
 -
 Elsie Mynott
 Agnes Sadler
 -
 Adelina(sic) Edwards
 -
 Katherine Pegg
 Christina Wiggins
 -
 -
 Mary Kennedy
 Gertrude King
 Evelyn Pickles
 Winnifred Redmayne
 Christina Burns
 Alice Basten
 Maud Eglin

Note: Alice Gibson, Florence D'Arcy and Lena Loubère were removed from the register in March, 1911 (non-payment of subscription).

Molly Bezar was a member until 1925 when she died. She appeared in the yearbooks from 1912 until 1923.

Anna Foley was a member until 1928 (non-payment of subscription). She was never listed in the yearbooks.

APPENDIX H: Early Female Members in the NZSA – Part 2

(as they appear in the Register of Members)

1. Register of Members 1-7280
 2. List of Accountants September, 1909
 (Head Office : ICANZ, Mercer St, Wellington.)

<u>Surname</u>	<u>Christian Name(s)</u>	<u>Registered Address</u>	<u>Provincial District</u>	<u>Date of Admission</u>	<u>Qualification of Admission</u>	<u>Status</u>	<u>Date of Removal from Register</u>	<u>Remarks</u>
Basten	Caroline Sarah Victoria	Belmont, Upper Vincent Street	Auckland	Registration Board 1909	Subsection A	Associate Public Accountant		Resigned 16 May, 1955
Manning	Florence Helen	Aratonga Avenue, Great South Road	Auckland	Registration Board 1909	Subsection D	Registered Accountant		
Moore	Louisa Lissa	C/- Common, Shelton & Co Ltd, Gisborne	Poverty Bay	Registration Board 1909	Subsection D	Registered Accountant		Transferred to APA February 2, 1930. Deceased 1948
Shaw	Rebecca	C/- Gillespie & Thompson, Fort Street	Auckland	Registration Board 1909	Subsection A	Registered Accountant		
Gibson	Alice Mary	Patea	Taranaki	Registration Board 1909	Subsection D	Registered Accountant	March 15, 1911	Non-payment of subscription
Mynott	Elsie Margaret	Vogeltown, New Plymouth	Taranaki	Registration Board 1909	Subsection D	Registered Accountant	January 20, 1914	Non-payment of subscription
Sadler	Agnes Annie (Miss)	C/- C. Carter, Devon Street, New Plymouth	Taranaki	Registration Board 1909	Subsection D	Registered Accountant	February 1, 1915	Non-payment of subscription
D'Arcy	Florence Mary	Burnett & Gordon, Wanganui	Wellington North	Registration Board 1909	Subsection D	Registered Accountant	March 15, 1911	Non-payment of subscription
Edmeades	Adeline Elizabeth	24 Turnbull Street, Wellington	Wellington	Registration Board 1909	Subsection D	Fellow Registered Accountant	January 26, 1928	Resigned. Certificate returned
Bezar (nee Hoskins)	Molly	C/- Government Insurance Office, Wellington	Wellington	Registration Board 1909	Subsection D	Registered Accountant	June 30, 1925	Deceased. ARA Certificate destroyed.
Pegg	Katherine Annie	Central Terrace, Kelburn	Wellington	Registration Board 1909	Subsection D	Fellow Registered Accountant		
Wiggins	Christian Louisa Jessie	P.O.Box 54, Wellington	Wellington	Registration Board 1909	Subsection D	Registered Accountant		Deceased. May 20 1959
Foley	Anna Eliza	Redwood Street, Blenheim	Marlborough	Registration Board 1909	Subsection D	Fellow Registered Accountant	December, 1928	Non-payment of subscription
Loubere	Lena	Westport	Nelson & Westland		Subsection D	Registered Accountant	March 15, 1911	Non-payment of subscription
Kennedy	Mary	Gas Office, Greymouth	Nelson & Westland		Subsection D	Registered Accountant	February 13, 1918	Non-payment of subscription
King	Gertrude Alicia	C/- Strange & Co Ltd, Christchurch	Canterbury		Subsection D	Registered Accountant		Deceased December, 1931
Pickles	Evelyn Edith	46 Kilmore Street, Christchurch	Canterbury		Subsection D	Fellow Registered Accountant	January 20, 1913	Non-payment of subscription
Redmayne	Winnifred Mary	144 Hereford Street, Christchurch	Canterbury		Subsection D	Registered Accountant	July 28, 1914	Resigned
Burns	Christina	9 Parke Street, Dunedin	Otago		Subsection D	Registered Accountant	March 10, 1927	Non-payment of subscription Certificate returned May 5, 1927

APPENDIX H cont: The First Female Members of the NZSA

<u>Surname</u>	<u>Christian Name(s)</u>	<u>Registered Address</u>	<u>Provincial District</u>	<u>Date of Admission</u>	<u>Qualification of Admission</u>	<u>Status</u>	<u>Date of Removal from Register</u>	<u>Remarks</u>
Basten	Alice Henrietta	C/- C.S.Basten	Auckland	July 20, 1910	Subsection D	Associate Public Accountant		Deceased
Eglin	Maud Isabel Mary	Bruce Street, Roslyn	Otago	June 10, 1910	Subsection D	Registered Accountant	September 23, 1930	Resigned. Certificate returned
Cassrels	Olga Salome	Thames Road, Paeroa	Auckland	April 30, 1923	Section 23A	Associate Public Accountant	May 10, 1927	Non-payment of subscription
Dunkley	Winifred Mrs	179 Anzac Parade, Wanganui	Wellington North	August 25, 1921	Section 23A	Associate Public Accountant	March 17, 1961	Tsfd to APA from ARA June 30 1923. ARA returned. APA issued May 10, 1923. Hon. Retired April 9, 1951. Deceased.
Martin	Miss Kathleen	Box 81, Greymouth	Nelson & Westland	December 1, 1926	Section 23A	Associate Public Accountant	February 12, 1932	Tsfd to APA from ARA August 9, 1929. Deceased. Certificate returned.
Hackworth	Ethel Sarah Constance	P.O.Box 32, Invercargill	Southland	June 16, 1922	Section 23A	Associate Public Accountant	July 30, 1958	Tsfd to APA from ARA 20 September, 1929. FPA February 18, 1935. Deceased.
Wilkinson	Lila Myrtle (Miss)	T&G Building, Hereford St, Christchurch	Canterbury	February 23, 1934	Section 140 Companies Act 1933	Associate Public Accountant	June 10, 1987	Retired February 7, 1964. Hon. Retired July, 1974. Deceased June 10, 1987.
Blyth	Ella Madeline (Miss)	P.O. Box 321, Dunedin	Otago	March 21, 1934	Section 140 Companies Act 1933	Associate Public Accountant		Resignation accepted February 10, 1950.
Johnson	Mollie (Miss)	12 Lawrence Street, Heme Bay, Auckland	Auckland	April 10, 1931	Section 23A	Associate Registered Accountant	May 27, 1980	APA May 24, 1935. Deceased.
Goodrick	Gladys	C/- R.H.Mitchell & Son, Box 429, Christchurch	Canterbury	February 24, 1938	Section 23A	Associate Registered Accountant		FRA October 16, 1946. Hon. Retired May 21, 1979.
McGregor	Catherine Jean (Miss)	C/- Brown Bros, P.O. Box 548, Christchurch	Canterbury	February 15, 1940	Section 23A	Associate Registered Accountant		Hon. Retired September 24, 1980

APPENDIX I: Women in the Professions in New Zealand (1971 – 1991)

(Source: New Zealand Census 1971-1991)

	Percentage of Profession				
	1971	1976	1981	1986	1991
Accountants	3.6	7.2	15.5	21.3	30.2
Doctors GPs	6.4	9.8	12.2	17.4	22.2
Doctors Hospital	13.6	16.2	23.6	28.4	34.8
Lawyers Principals	1.8	4.5	9.2	15.8	30.5
Dentists	1.7	1.6	6.2	7.6	16
Architects	1.1	1.8	3.9	5.8	8.1
All Principals	9.3	8.2	14.6	20.3	31.7
Government Administrators	2	6	9.1	15	30.7
General Managers	3.8	7	8	16.1	20.8
Clerical Supervisors	10.3	22.5	31.5	54.4	60.9

APPENDIX J: Women in Occupational Groups in New Zealand (1971 - 2001)

1. Gender Composition of Administrative, Managerial or Supervisory Occupations 1971 and 1991

	<u>% Female</u>	
	<u>1971</u>	<u>1991</u>
Clerical supervisory	10.3	60.9
Housekeeping supervisory	92.1	86.5
General Managers	3.8	20.8

Source: L.Davies & N.Jackson: *Women's Labour Force Participation in New Zealand: The Past 100 Years*, Social Policy Agency, Wellington 1993, p.51.

2. Gender Composition of Occupational Groups

	<u>Total Workforce</u>	
	<u>% Female</u>	<u>% Male*</u>
Professionals	56	11
Clerks	78	5
Technical & Associate Professionals	52	10
Service & Sales	65	9

*Males are spread more widely over a larger number of occupations

Source: *Occupational Patterns for employed New Zealand women—an analysis of the 2001 census data*, Ministry of Women's Affairs 2003, p 5.

3. Most Common Occupations for Women 2001

	<u>Portion of Female workforce in occupation (%)</u>	<u>Gender composition of occupation (% female)</u>
Sales Assistant	6.7	62
General Clerk	5.7	83
Accounts Clerk	1.8	89
Secretary	3.1	97

Source: *Occupational Patterns for employed New Zealand women-an analysis of the 2001 census data*, Ministry of Women's Affairs, 2003, p 4.

4. Women in selected Male Dominated Professions as a Percentage of the Total Labour Force in the Given Professions

	1971 %	1991 %	2001 %
Life Scientists	12.3	22.3	
Hospital Doctors	13.6	34.8	
Pharmacists	13.7	41.2	41-58
University Professors/Lecturers	13.0	26.1	
Accountants	3.6	30.2	41-58
School Principals	9.3	31.7	41-58
Lawyers	1.8	23.4	37
Dentists	1.7	16.0	
Optometrists			41-58
Financial Managers			41-58
Biochemists			41-58
Physicians			32
General Managers			28
General Practitioners			37

Sources:

- 1971 & 1991 L. Davies & N. Jackson *Women's Labour Force Participation in New Zealand: The Past 100 Years*, Social Policy Agenda, Wellington 1993, p.51.
- 2001 *Occupational Patterns for employed New Zealand women- an analysis of the 2001 census data*, Ministry of Women's Affairs 2004, p.9.

5. Percentage of Women in Major Occupational Groups

	1981 %	2001 %
Professional and Technical	26.4	28
Administrative and Managerial	1.9	11
Clerical and Related	37	21
Service and Sales	19.9	20

Sources:

- S. M. Shipley: *Women's Employment and Unemployment – a research report*, Department of Sociology, Massey University and The Society for Research on Women, 1982, p.66
- A. Else & B. Bishop: *Occupational Patterns for Employed New Zealand Women – an analysis of the 2001 Census data*, Ministry of Women's Affairs, May 2003 (adapted).

6. Most Common Occupations for Women as a Percentage of All Female Workers

	1981 <u>%</u>	2001 <u>%</u>
Clerical & Related	15.7	8.3
Stenographers and Typists	7.4	3.1
Sales	6.0	6.7
Bookkeepers and Cashiers/Accounts Clerk	5.6	1.8
Registered nurses	4.6	2.9

Sources:

S. M. Shipley: *Women's Employment and Unemployment – a research report*, Department of Sociology, Massey University and The Society for Research on Women, 1982, p.69.

A. Else & B. Bishop: *Occupational Patterns for Employed New Zealand Women – an analysis of the 2001 Census data*, Ministry of Women's Affairs, May 2003, p.4 (adapted).

7. Gender Composition of Occupations (% Female) in 2001

Clerical & Related	83
Stenographers and Typists	97
Sales	62
Bookkeepers and Cashiers/Accnts Clerk	89
Registered nurses	>90

Source: A. Else & B. Bishop: *Occupational Patterns for Employed New Zealand Women – an analysis of the 2001 Census data*, Ministry of Women's Affairs, May 2003, p.4 (adapted).

8. Percentage of Women in Administrative, Managerial and Supervisory Occupations 1971-1991

	1971	1976	1981	1986	1991
Legislative Officials & Govt Administrators	2.0	6.0	9.1	15.0	30.7
General Managers	3.8	7.0	8.0	16.1	20.8
Clerical Supervisors	10.3	22.5	31.5	54.4	60.9

Source: *All About Women in New Zealand* Statistics New Zealand, 1993, p.94.

9. Administrative and Professional Occupations

	1986		2001	
	% Male	%Female	%Male	%Female
Legislators, Administrators and Managers	7.2	2.4	14.6	9.8
Professionals	13.3*	18.8*	12.6	17.1
Technicians and Associate Professionals			9.8	12.5

*Includes Technicians and Associate Professionals

Sources: *NZSAYearbook 1922*
ICANZ Yearbook 2003

10. Women in Selected Male Dominated Professions 1971-2001

	1971	1976	1981	1986	1991	2001
	(% profession)					
General Practitioners	6.4	9.8	12.2	17.4	22.2	37
Hospital Doctors	13.6	16.2	23.6	28.4	34.8	32
Pharmacists	13.7	17.2	23.3	30.1	41.2	50*
Accountants	3.6	7.2	10.5	21.3	30.2	50*
University Professors/Lecturers	13.0	13.3	15.7	20.7	26.1	37
Lawyers	1.8	4.5	9.2	15.8	23.4	35
Females as % of Labour Force	29.8	32.0	34.2	38.5	40.6	46.9

*Else and Bishop have pharmacists and accountants in a 41-58% female category. A mid-point of 50% has been chosen for comparative purposes.

Sources:
1971-1991 *All About Women in New Zealand Statistics New Zealand 1993, p.94.*
2001 *A. Else & B. Bishop: Occupational Patterns for Employed New Zealand Women – an analysis of the 2001 census data, Ministry of Women's Affairs, May 2003, p 10.*

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